



This is a digital copy of a book that was preserved for generations on library shelves before it was carefully scanned by Google as part of a project to make the world's books discoverable online.

It has survived long enough for the copyright to expire and the book to enter the public domain. A public domain book is one that was never subject to copyright or whose legal copyright term has expired. Whether a book is in the public domain may vary country to country. Public domain books are our gateways to the past, representing a wealth of history, culture and knowledge that's often difficult to discover.

Marks, notations and other marginalia present in the original volume will appear in this file - a reminder of this book's long journey from the publisher to a library and finally to you.

### Usage guidelines

Google is proud to partner with libraries to digitize public domain materials and make them widely accessible. Public domain books belong to the public and we are merely their custodians. Nevertheless, this work is expensive, so in order to keep providing this resource, we have taken steps to prevent abuse by commercial parties, including placing technical restrictions on automated querying.

We also ask that you:

- + *Make non-commercial use of the files* We designed Google Book Search for use by individuals, and we request that you use these files for personal, non-commercial purposes.
- + *Refrain from automated querying* Do not send automated queries of any sort to Google's system: If you are conducting research on machine translation, optical character recognition or other areas where access to a large amount of text is helpful, please contact us. We encourage the use of public domain materials for these purposes and may be able to help.
- + *Maintain attribution* The Google "watermark" you see on each file is essential for informing people about this project and helping them find additional materials through Google Book Search. Please do not remove it.
- + *Keep it legal* Whatever your use, remember that you are responsible for ensuring that what you are doing is legal. Do not assume that just because we believe a book is in the public domain for users in the United States, that the work is also in the public domain for users in other countries. Whether a book is still in copyright varies from country to country, and we can't offer guidance on whether any specific use of any specific book is allowed. Please do not assume that a book's appearance in Google Book Search means it can be used in any manner anywhere in the world. Copyright infringement liability can be quite severe.

### About Google Book Search

Google's mission is to organize the world's information and to make it universally accessible and useful. Google Book Search helps readers discover the world's books while helping authors and publishers reach new audiences. You can search through the full text of this book on the web at <http://books.google.com/>

STORAGE  
I 11 1  
HJ  
10  
075

UNIV.

B 448622 K

NOV 4 1914

## FIRST BIENNIAL REPORT

OF THE

# Board of State Tax Commissioners

TO THE

## LEGISLATIVE ASSEMBLY

OF THE

## STATE OF OREGON

---

# 1911

---

### MEMBERS

#### EX OFFICIO

F. W. BENSON, GOVERNOR AND SECRETARY OF STATE  
GEO. A. STEEL, STATE TREASURER

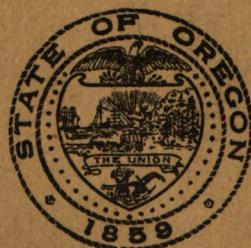
#### COMMISSIONERS

J. B. EATON

CHAS. V. GALLOWAY

#### SECRETARY

C. L. STARR



SALEM, OREGON

WILLIS S. DUNIWAY, STATE PRINTER

1911



Digitized by Google

# FIRST BIENNIAL REPORT

OF THE

# Board of State Tax Commissioners

TO THE

# LEGISLATIVE ASSEMBLY

OF THE

# STATE OF OREGON

1911

---

## MEMBERS

### EX OFFICIO

F. W. BENSON, GOVERNOR AND SECRETARY OF STATE  
GEO. A. STEEL, STATE TREASURER

### COMMISSIONERS

J. B. EATON CHAS. V. GALLOWAY

### SECRETARY

C. L. STARR



SALEM, OREGON  
WILLIS S. DUNIWAY, STATE PRINTER  
1911



Revised 5-9-29 MVR

## **LETTER OF TRANSMITTAL.**

---

*To the Legislative Assembly of the State of Oregon:*

In compliance with the provisions of Section 4, Chapter 218, Laws of 1909, the Board of State Tax Commissioners here-with submits its First Biennial Report.

Salem, Oregon, December 31, 1910.

F. W. BENSON,  
*Governor and Secretary of State,*  
*Chairman.*

GEO A. STEEL,  
*State Treasurer.*

J. B. EATON,  
CHAS. V. GALLOWAY,  
*Commissioners.*



## INTRODUCTION.

---

Under the provisions of the Act of 1909 providing for a Board of State Tax Commissioners, Governor Geo. E. Chamberlain, Secretary of State F. W. Benson, and State Treasurer Geo. A. Steel appointed J. B. Eaton, of Union County, and Chas. V. Galloway, of Yamhill County, as Tax Commissioners. Said Commissioners having qualified as required by law, the Board organized on March 2, 1909, with the Governor as Chairman, *ex officio*, and elected C. L. Starr, of Polk County, Secretary.

The Board of Commissioners appointed in 1905 for the purpose of examining matters of assessment and taxation had reported to the Legislative Assembly of 1907 in favor of the creation of a Board of State Tax Commissioners with duties and functions in large part similar to those imposed and conferred on this Board. This plan in taxation is in harmony with the experience and practice of those states which have been making most substantial progress toward rational reform in the assessment and taxation of property.

The immediate circumstances in reference to the creation of this Board were, in brief, as follows: The Legislative Assembly of 1907 enacted the tax code reported by the Commissioners, excepting the bill providing for a permanent tax commission. But complications subsequently arose which necessitated a readjustment of the entire basis of apportioning State taxes as prescribed by the law of 1907. In the case of Yamhill County *v.* Foster, 53 Or. 124, the Supreme Court held that "Laws of 1907, page 455, Section 9, providing for an apportionment of State taxes to be collected by the several counties not based on the assessed valuation thereof for the current year, but on the assessed valuation of the several counties for the five years preceding 1901, was invalid for non-uniformity." The Legislature then in session immediately enacted an emergency measure (Chapter 14, Laws of 1909) providing for equalization between counties, by a temporary board consisting of the Governor, Secretary of State and State Treasurer, of the assessments of 1908 and reapportionment of the State taxes for 1909 on such equalized basis.

It being necessary to provide a permanent body to perform this work of equalization and apportionment from year to

year, it was a logical solution for the Legislature to take up the tax commission bill of 1907 and broaden its scope to include the equalization and apportionment features.

#### EQUALIZATION OF COUNTY VALUATIONS AND APPORTIONMENT OF STATE TAXES.

The equitable apportionment of taxes to be paid by local jurisdictions is one of the most serious and difficult problems in any scheme of taxation. The disastrous consequences in Oregon of the attempt to apportion State taxes on the basis of county valuations as fixed by county assessors and boards of equalization, is well known. The logical result of such manner of apportionment has ever been a mad scramble between counties for low valuations and consequent evasion of obligations to the State. The futility of attempting to correct this abuse through a State board of equalization, the same not being clothed with authority to supervise county assessments nor with full power to readjust valuations as returned by county boards, is illustrated in the lamentable experience of Oregon with her State Board of Equalization from 1893 to 1898. Just during this period the struggle for low county valuations was most strenuous.

The Legislature of 1901 provided a departure from this basis of apportionment by specifying a set of county ratios determined by assessed valuations of the five years immediately preceding. It was enacted that these fixed ratios should be the basis of apportionment until the year 1905, when they were to be succeeded by an apportionment based on county expenditures. In this plan as contemplated in Oregon, expenditures for a period of five years were to be considered. Certain county expenses were not to be taken into account; the exceptions being, at first, expenditures for roads, and later, for erection of court houses, on account of pestilence or epidemics and for payments of interest and principal of county indebtedness. The time when the apportionment-by-expenditure basis should become effective was successively postponed, first by the Legislature of 1903 changing the time for beginning its use from 1905 to 1910, then by Legislature of 1907 making a further postponement to 1912.

The apportionment-by-expenditure plan as provided in our laws, while not worked out on the logical basis and in the equitable manner suggested by its author, Lawson Purdy, president of the Department of Taxes and Assessments of New York City, yet attracted the attention and general approval of experts in taxation of the entire country. But this plan was never permitted a fair trial or, in fact, any trial

at all in Oregon. The apportionment of State taxes by the fixed table of ratios had proved so unsatisfactory that it was attacked in the courts by Yamhill County, as before stated, with the result that both the fixed basis of apportionment and, incidentally, the apportionment-by-expenditure basis were held to be invalid in Oregon on account of constitutional limitations. We were compelled to revert to an apportionment determined by current year assessments, subject to equalization of the county valuations by a State Board.

The first apportionment by this Board of State taxes to be paid by the counties was for the year 1910, on equalization of county assessed valuations of the year 1909. Immediately upon its organization the Board proceeded to get in touch with the county assessors for the purpose of promoting the highest possible degree of uniformity in assessment methods and practice. A compilation of the laws of the State relating to assessment and taxation was prepared for the use of the assessors and for general distribution. General and special instructions were issued, in all cases the assessors being urged to exercise their best efforts for the assessment of all taxable property at the full cash value thereof. As required by law at least one of the Commissioners has visited every county in the State each year, going over the work with each assessor, and making personal investigation of the manner in which property was being assessed in the several counties.

In this connection it is proper to say that the assessors have, with very few exceptions indeed, shown a disposition for earnest co-operation with the Board toward the improvement of methods of assessment and compliance with the law. The assessor's task is at best most difficult. Such shortcomings as we have found in the work of the county assessors result more from the limitations and difficulties under which they are compelled to work than from any purpose to evade responsibilities or perform duties in other than a fair and conscientious manner. There is much of injustice perpetrated in the name of taxation but this comes far more from defects in the system of assessment than from the weakness or incompetency of assessing officers. We have found assessors generally earnest, hard-working and faithful public servants.

In its work of reviewing and equalizing county valuations the Board has tried to base calculations and deductions on substantial basis rather than on haphazard conclusions. Our laws command that all property shall be assessed at full cash value. But there are wide differences of opinion among assessors as to what constitutes the full cash value of particular parcels or classes of property. These variations exist

even where values are determined by individual judgment and not by differences of method or purpose. No two assessors or appraisers, acting independently, and each trying to determine the actual or full cash value of a given property, are likely to place the same amount.

An important method adopted by the Board to fix a basis on which differences in county valuations could be equalized and adjusted is the comparison of normal sale values of certain real property with assessed values of the same property. This method has been used successfully by Wisconsin, Minnesota, Michigan and other state tax commissions; it is generally approved as affording the only reasonable basis upon which ratios of assessed to actual values can be approximately determined.

The plan is commonly known as the sales method. The manner in which it has been used by us is, briefly, as follows: Preparatory to the equalization of county assessed valuation of 1909, lists aggregating about 30,000 separate sales of real property by warranty deeds were taken from the records of the several counties. All of the sales listed were made during the year between March 1, 1908, and March 1, 1909. No sale was used wherein the consideration stated was less than \$100. By counties the number of sales listed varied from about 200 each for a few of the smaller ones to 9,000 for Multnomah County. The assessed valuation of each parcel of property for the year 1909 was then secured. Thereafter the lists were carefully checked and all sales wherein the consideration appeared to be nominal or fictitious were eliminated. In preparing the record, sales and assessments of rural or urban and of town or city property were separately considered. The total number of sales finally used for determining the respective county ratios was about 19,200. The ratio for each county was secured by dividing the total of assessments by the total of considerations of the same property therein.

For the year 1910 the same plan was followed, with certain variations of method found advisable. Practically the same number of sales were considered, but instead of being taken for a period of one year prior to the date of assessment, three years were covered. However, it was found necessary to strike out most of the sales for the earliest year on account of the difficulty of securing assessed values on the exact property listed and by reason of variations between true considerations and assessments caused by additions of improvements in the interim between sale and assessment. In preparing these lists for comparison of sale values with

1910 assessments no deed was taken wherein the stated consideration was less than \$500.

It is not argued that this sales method for determining ratios of assessed values of real property to actual values is absolute or conclusive. Often exceptional circumstances affecting considerations or assessments in a given county or locality must be taken into consideration. There is also in each county a considerable amount of taxable property, consisting mainly of the property of companies doing a public service business and of the different classes of personality, for which a record of realty sales, however complete or accurate, gives no special indication as to ratios of assessed to actual values. The equalization between counties of valuations on public service properties is now practically settled by the law placing the assessment of most of such property in the hands of this Board. On assessments of live stock, valuations between counties can be and are substantially equalized on a per capita basis, taking into consideration natural differences in values for different sections of the State. Equalization of values of other classes of personality, tangible and intangible, depends on such information and data regarding assessment methods as the Board is able to secure and as may be exhibited by the summaries of assessment rolls. In December 1909 all the assessors of the State were summoned to appear before this Board and the testimony of each was taken regarding methods of assessment and standards of value used by him. Considerable information of service was thus secured for the use of the Board and it was further found that a meeting of this character is of even greater value to the assessors themselves. In the general discussion and interchange of ideas many suggestions are made and received for general improvement of the work of assessment. We think that it would be indeed good policy to hold a meeting of this character each year, the expense thereof to be paid by the State from the appropriation made for this Board. In this connection it being assumed, of course, that the Legislature will include in its appropriation for the Board a sufficient amount to cover the expense of such meetings.

No equalization of county summaries or totals of value can be made with absolute accuracy and there are grave differences in valuation on individual assessments within all counties which a State Board of Equalization is powerless to adjust. Still we believe that a reasonable equalization between counties can be made in such manner that the State taxes based and paid thereon are apportioned with substantial justice and equality. To quote from decisions of our Supreme Court:

"Perfect uniformity in the valuation of property being unattainable, an approximation is all that is required." Such an approximation the Board feels that it can and has accomplished.

That the manner in which the Board has equalized between counties and apportioned the taxes to be paid the State has not caused competition for low valuations is fully proved by the fact that the total assessed value of the taxable property of the State has increased by \$246,753,745.04 during the two years that the Board has made this equalization and apportionment. The totals for the last three years are \$598,133,-963.70 for 1908, \$694,727,631.90 for 1909 and \$844,887,-708.74 for 1910. In only one county do the valuations of 1910 show a decrease from these of 1908, this being Columbia County where assessed valuations have been uniformly high for several years and the slight decrease of \$93,212.00 is entirely accounted for by causes wholly aside from any purpose to reduce valuations. In only one county, Clatsop, has an exceptionally low ratio of assessed to actual value been continued by the assessor. This proceeding has not reduced the amount of State taxes to be paid by that county.

In other parts of this report will be shown detailed statements of summaries of county assessment rolls for the years 1908, 1909 and 1910; also tables exhibiting ratios by which apportionment of State taxes has been determined for each of said years.

#### ASSESSMENT OF PROPERTY OF PUBLIC SERVICE COMPANIES.

Down to the year 1910 Oregon followed what has been repeatedly termed the "primitive method" of assessing property of companies doing public service business. In this class are included railroad, sleeping car, express, telephone and electric companies and others of similar nature. This primitive method consisted in the assessment of connected parts of a public service property by different county assessors, each one placing an independent valuation on the part within his jurisdiction. The assessor was not supplied with and not in position to secure any serviceable data for estimating the value of the property as a whole or for determining the relative value of the part within his county. Assessments made in this manner have been usually mere matters of guess work or caprice, determined either by the haphazard conclusions of the assessor or by the persuasive representations of the company's tax agent. Under such a system there have always been glaring inconsistencies between counties in valuations of similar public service property and wide dis-

crepancies when these assessments were brought in comparison with assessments of other property of different classes in the county. Oregon has now practically abolished this entirely illogical system of assessment.

By the law of 1909 the Board of State Tax Commissioners is required to assess all railroad, sleeping car, union station and depot, electric and street railway, express, telegraph, telephone, refrigerator car and oil and tank line companies doing business in the State, together with such heat, light, power, water, gas and electric companies as may be doing business as one system, partly within the State and partly without, or so doing business in more than one county of the State. The assessments made by this Board are confined to the property of each of such companies, tangible and intangible, used in the operation of its public service business. All property not actually occupied in the exercise of the franchise of the company or in use in the operation of its corporate business remains assessable by the county assessors. Certain specified items of property used in operation by some of the companies are further excepted from assessments made by the Board and reserved to the jurisdiction of the local assessor.

In creating the Board and prescribing its powers and duties, the Legislature conferred upon it ample authority to require reports and make all investigations necessary for correct determination of values of the properties to be assessed.

Complying with the law and preparatory to assessment on basis of value of March 1, 1910, the Board issued complete blanks for reports to be made by the companies. As far as time and opportunity have permitted the Commissioners have also made personal inspection of the properties to be assessed. We have found the companies uniformly agreeable to compliance with the law in making reports and supplying the Board with all data and information required. Now that this new plan of assessment is established by a year's experience, both the Board and the companies should be able to perform the great amount of detail work required of them more easily and with a larger degree of satisfaction.

On the roll prepared by the Board the assessed values of the properties of the several companies were entered. For the review and equalization of these assessments the Board met as required by law on the first Monday of December, 1910. This work and the equalization of the summaries of county assessment rolls proceeds concurrently. At the date of this report this dual or combined review and equalization is practically completed.

The total equalized or reviewed valuation entered against the property of each company, represents the Board's determination of the full or actual cash value of the property assessed. The value assigned to each branch or main line is distributed to the counties in which the property is situated on a mileage basis. The taxable value assigned to each county and certified for extension on the county roll is then apportioned in accordance with that county's ratio of assessed to actual value, determined by the general basis of assessment of other property in the county. We will assume, for illustration, that the operating property of a certain line of railroad is assessed and equalized at \$60,000 per mile. If in one county through which this line runs property has been generally assessed by the county assessor at 100% of its actual value, in another at 75% and in another at 50%, the respective taxable values per mile apportioned to these counties would be \$60,000 for the first, \$45,000 for the second and \$30,000 for the third.

An essential principle in this plan of assessing the property of a public service company for taxation is the valuation of the same as a unit. In arriving at this unit valuation the Board is permitted either to consider only the operating property within the State or to take into consideration the property of the company situated both within and without the State. Where the latter plan is used the proportion or part of the value of the entire property to be assigned to Oregon is determined generally by the relation which the mileage within the State bears to the total mileage of the company's lines and, specially, by such other considerations as it may be necessary to consider in order to arrive at a reasonable valuation of the property having a situs in the State. Of course the property without the State is not assessed, being merely used as a basis for determining the value of the property within the State. The unit value of the operating property of a company having a situs within the State having been determined, it is required to make proper allowance and deductions for such operating property as is assessed locally by the county assessors.

In computing valuations the Board has, wherever possible or expedient, used the capitalization of net earnings method. It seems hardly necessary to enter into a detailed explanation of this method for determining the fair cash value of public utility or *quasi* public corporations or to urge its advantages in comparison with other methods of valuation. This *ad valorem* basis of taxation is established in Oregon, wisely we think, and the capitalization of net earnings method of valua-

tion has been definitely approved by our Supreme Court in the case of Oregon & California Railroad Co. v. Jackson County, 38 Oregon, 589. This method of valuation has likewise been sustained and approved by many decisions of the federal courts and of the Supreme Court of the United States. It is a method which surely and accurately determines the value of both the tangible and intangible property of a public service company, it covers both the value of physical property and franchise without requiring a necessarily arbitrary separation of the two elements. In using this plan of valuation the Board has, wherever possible, taken into consideration average net earnings for a period of five years and has used as a general rate of capitalization six per cent.

The total number of separate companies assessed by the Board for the year 1910 is 225. By classes of companies the number, total equalized value and total taxable value apportioned to counties are as follows:

<i>Class of Company.</i>	<i>Number.</i>	<i>Equalized Val.</i>	<i>Apportioned Val.</i>
Railroad .....	26	\$ 96,600,461.00	\$71,947,562.00
Sleeping Car .....	1	544,508.28	415,696.00
Union Station and Depot.....	1	5,890,000.00	4,181,900.00
*Electric and Street Railway....	10	15,949,652.00	11,008,610.00
Express .....	3	776,961.25	555,250.00
Telegraph .....	2	611,325.61	453,579.00
Telephone .....	168	4,815,564.61	3,401,811.00
Refrigerator Car .....	8	58,762.74	43,471.00
Oil and Tank Line.....	3	10,762.75	7,968.00
*Inter-State or Inter-County Heat, Light, Power, Water, Gas and Electric .....	6	7,614,496.00	5,247,457.00
<b>Total .....</b>	<b>228</b>	<b>\$132,872,494.24</b>	<b>\$97,263,304.00</b>

A detailed statement exhibiting the name of each company assessed, the total equalized and apportioned values of the property thereof, and the assignment of such values to counties will be contained in a subsequent part of this report.

On account of differences in classification and the addition of new property, it is practically impossible to make an exact comparison of these apportioned values with the assessed values of the same or similar properties in previous years. As nearly as can be reasonably determined the property apportioned to the counties for the year 1910 in the total amount of \$97,263,304.00 was valued by the county assessors in 1909 at the total amount of approximately \$75,000,000.00. Thus the total taxable value of this property for 1910 is about \$22,263,304.00 greater than its taxable value of 1909, representing

\*Three companies included in both classes with respective values, determined by character of operation, separately assigned.

an increase of about 29.68 per cent. On all other taxable property in the State the total valuation was raised from approximately \$619,727,631.90 in 1909 to \$747,624,404.74 in 1910, representing an increase of about 20.64 per cent.

#### CONSTITUTIONAL LIMITATIONS AFFECTING TAXATION.

From the beginning of our State down to the adoption of the amendment designated as Section 1a of Article IX at the last regular general election, the constitutional limitations affecting taxation in Oregon were as follows:

Article I, Section 32. "No tax or duty shall be imposed without the consent of the people or their representatives in the legislative assembly; and all taxation shall be equal and uniform."

Article IX, Section 1. "The legislative assembly shall provide by law for uniform and equal rate of assessment and taxation; and shall prescribe such regulations as shall secure a just valuation for taxation of all property, both real and personal, excepting such only for municipal, educational, literary, scientific, religious, or charitable purposes, as may be specially exempted by law."

Originally there were few limitations on legislative power in American state constitutions. They were brief documents dealing with matters of fundamental character and omitting detailed provisions, which were left to be provided by the legislatures. The constitutions of several of the original states of the Union contained practically nothing limiting the power of the legislature in matters of taxation.

As stated by Lawson Purdy, president of the Department of Taxes and Assessments of New York City:

"The Federal Constitution prohibits discrimination between subjects of the same class, and between residents and non-residents; it prohibits interference with interstate commerce. These constitutional guarantees afford ample protection to the citizen. Further restraints upon the power of the legislature are efforts to impose the will of a living generation upon all those that are to come."\*

From the beginning there has been a tendency to expand state constitutions, this manifesting itself in marked degree some fifty years ago, about the time of the adoption of the constitutions of Oregon and a number of other states. In addition to positive legislation contained in these constitutions, there are numerous provisions commanding, prohibiting or restraining legislative action with reference to a wide variety of matters.

\*State and Local Taxation, First National Conference (1907), p. 55.

A good exposition of this subject is given by Isidor Loeb, professor of Political Science and Public Law, University of Missouri:

"Distrust on the part of the people, of their representatives in the legislature constitutes the most general explanation of this development. This lack of confidence was in part justified by acts of the legislatures, but much of it was due to the development of democratic ideas of popular sovereignty and direct legislation. Convinced of the merits of a particular measure, the people hastened to incorporate it into the constitution, where it would be free from legislative modification. As we shall see presently, this attitude, which betrayed a lack of historical intelligence, had much influence in fastening the general property tax system upon the majority of American commonwealths.

"While the restrictions upon the financial powers of the legislature are merely a part of the general mass of constitutional limitations, they were the first to appear, and represent the most stringent division of such provisions. This was natural in view of the fact that anything which touches the purse acquires particular importance. In addition, however, a special cause for this condition existed in the financial policies which had been pursued by some of the states. In order to promote the construction of railroads, state and local aid was granted to an extensive degree and under a variety of forms. While in some cases the public interests were safeguarded, a combination of fraud, extravagance and financial depression left many communities facing large debts and heavy tax rates. In many instances the railroads were not constructed, and there was no increase in land values to compensate the taxpayer for the burden which was imposed upon him. As a result the demand arose for constitutional limitations which would prevent the state and local governments from aiding or engaging in economic enterprises. The restrictions which were adopted to meet this demand would prevent the recurrence of the evil, but they were not sufficient to satisfy the people, who insisted that their officials and representatives should be deprived of the power of incurring debts or imposing high rates of taxation for any purpose. Connected with this was the demand for the prohibition of all privileges and exemptions in taxation such as had been granted to railroad and other corporations. As a result the constitutional limitations in many states were extended so as to apply to the subjects and rates of taxation, to exemptions and to public indebtedness. The new states which had not passed through a financial experience of this character fol-

lowed the practice of the older states when they framed their constitutions. \* \* \*

"The constitutional provisions which apply to the subjects of taxation were due for the most part to the desire to prevent any one from escaping his just share of the burden of taxation. The people wished to establish equality and uniformity in this respect and, lacking an intelligent appreciation of the principles of taxation, it was natural that they should conclude that this could be best secured by subjecting all objects of property to the tax."\*

Thus, as stated by a leading authority on taxation:

"The general property tax, that is, the taxation of everything, tangible and intangible, seen and unseen, by one uniform rule, is the natural outgrowth of our political conditions, but has proven inadequate in the complexity of modern conditions and has developed the grossest form of inequality. This has been pointed out by an eminent economist, (President Hadley of Yale University) who says that a tax which aims to be equal but is ineffectual, produces a kind of inequality, tending to increase as time goes on, and worse than all other kinds; but that a tax which aims to be effective, even in apparent disregard of equality tends by constant process of economic adjustment to be more and more equal.

"It necessarily follows therefore that special forms of taxation adjusted to different classes of property are found essential in the administration of State taxing systems, and, in the absence of specific constitutional restrictions requiring all property to be taxed according to the same method of assessment, are consistent with the fundamental principles of equality and uniformity inherent in taxation. \* \* \* \* This right to select, specialize and classify is for the purpose of best securing equality in taxation through the efficiency of the system adopted, and is clearly distinguished in its very nature from discriminations in classification which are made for the very purpose and which have the necessary result of imposing upon obnoxious classes a burden from which favored classes are relieved."\*

The practically unbroken trend of statistical evidence is that under the general property tax, personal property largely evades taxation, and that this evasion is progressive, becoming more pronounced as financial and industrial transactions become more complex and discovery and valuation of intangible wealth become more difficult. It is not necessary to go beyond the statistical records of our own State to show that

\*State and Local Taxation, First National Conference (1907), p. 77.

\*Judson on Taxation, pp. 562-564.

assessments are gradually reaching a smaller and smaller proportion of personal property, especially that of intangible character, and that they are falling with increasing weight upon real property, and tangible personality. The summaries of assessment rolls show that in 1891 intangible personality, classified as money, notes and accounts and shares as stock, amounted to 9.08 per cent of the total value of the taxable property of Oregon. In 1896 these items represented 6.56 per cent of the total; in 1900, 6.59 per cent; in 1905, 5.23 per cent; in 1909, 4.74 per cent and for the year 1910 they dropped to 4.20 per cent of the total. This condition exists notwithstanding the undoubted fact that the intangible personality of the State has been increasing in amount or value at least as rapidly as has any other class of property.

More than a century ago older countries began to abandon this system of taxation which is so obviously ineffective and inequitable. But the progress of improvement and reform in taxation has been slow in this country. Three states (Connecticut, New York and Rhode Island) have never placed onerous constitutional restrictions upon legislative power to impose taxes. In four states (New Jersey, Vermont, Maryland and Iowa) the constitutions do not prevent classification of property for taxation. Six states (Pennsylvania, Idaho, Delaware, Virginia, Minnesota and Oklahoma) have adopted specific constitutional provisions authorizing classification and taxation uniform only upon the same class. The remaining thirty-three states in their constitutions have provided for the general property tax or uniform *ad valorem* system as the main source of revenue. In no one of them does it give satisfactory results. This is the unbroken testimony of every tax commission, every economist and every expert who has given careful consideration to the subject.

We offer, briefly, quotations from a few of the many authorities giving expression to this unanimity of sentiment:

The Tax Commission of Ohio, after careful investigation of the general property tax system in that state, reported in 1908:

“First—It punishes the honest.

“Second—It rewards the dishonest.

“Third—It results frequently in double taxation.

“Fourth—It is unjust to the owners of all other property (i. e., all real or tangible property).

“Fifth—It lowers the standard of morality.”

In the case of the *Pacific Express Company v. Seibert* (142 U. S. 351), Mr. Justice Lamar, delivering the opinion of the court, said:

"A system which imposes the same tax upon every species of property, irrespective of its nature, condition or class, will be destructive of the principle of uniformity and equality in taxation and of a just adaptation of property to its burdens;" adding, "this court has repeatedly laid down this doctrine."

The eminent French economist, Le Roy-Beaulieu, in "Science of Finances," says:

"We have examined the 'property' tax in the United States. Modern taxation has seldom invented a more stupid instrument."

Professor Charles J. Bullock, of Harvard, on the general property tax system:

"It places the taxpayer in the position of circumventing the law, and does not foster habits of good citizenship; the latter is the cause of fearful demoralization. Here, again, official documents abound in testimony of the evils of the system. It is declared to be 'debauching to the conscience and subversive of the public morals—a school of perjury promoted by law'; it 'puts a premium on perjury and a penalty on integrity'; it 'debauches the moral sense,' produces 'wide-spread demoralization' and encourages 'evasion and dishonesty.' This is severe, but no one familiar with the facts can doubt the truth."

The Second International Conference on State and Local Taxation held at Toronto, Ontario, in 1908, adopted unanimously, the following resolution:

"Whereas, the greatest inequalities have arisen from laws designed to tax all the widely differing classes of property in the same way and such laws have been ineffective in the production of revenue, and

"Whereas, the appropriate taxation of various forms of property is rendered impossible by the restrictions upon the taxing power contained in the constitutions of many of the states;

"Resolved, that all state constitutions requiring the same taxation of all property, or otherwise imposing restraints upon the reasonable classification of property, should be amended by the repeal of such restrictive provisions."

At the Third Conference on State and Local Taxation, under the auspices of the International Tax Association, at Louisville, Kentucky, in September, 1909, a committee was appointed to investigate and report on the causes of the failure of the general property tax. This committee was composed of the following experts in taxation:

Chairman, Oscar Leser, Judge of the Appeal Tax Court of Baltimore, Maryland, and a member of the special commission

recently appointed to investigate taxation in that state; Prof. E. R. A. Seligman, of Columbia University, a well known authority on economics and taxation, and member of the New York Special Tax Commission of 1906; James C. Forman, for many years City Assessor of Toronto, Ontario; Nils P. Haugen, member of the Wisconsin State Tax Commission since 1901; Frederick N. Judson, of St. Louis, chairman of the Missouri Tax Commission of 1906 and author of authoritative law treatises on taxation.

This committee made careful investigation of the subject assigned and submitted its findings in a splendid report to the Fourth Conference held at Milwaukee, Wisconsin, August 30-September 2, 1910. This report was adopted unanimously. The committee summarized its conclusions as follows:

"That the general property tax system has broken down;

"That it has not been more successful under strict administration than where the administration is lax;

"That in the states where its administration has been the most stringent, the tendency of public opinion and legislation is not towards still more stringent administration, but towards a modification of the system;

"That the states which have modified or abandoned the general property tax show no intention of returning to it;

"That in the states where the general property tax is required by constitutional provisions, there is a growing demand for the repeal of such provisions.

"We conclude, therefore, that the failure of the general property tax is due to the inherent defects of the theory;

"That even measurably fair and effective administration is unattainable; and that all attempts to strengthen such administration serve simply to accentuate and to prolong the inequalities and unjust operation of the system."

#### PROPOSED CONSTITUTIONAL AMENDMENTS RELATING TO TAXATION, SUBMITTED AT THE GENERAL ELECTION OF 1910.

The Legislative Assembly of 1909, by Senate Joint Resolution No. 22, and House Joint Resolution No. 17, submitted the following as proposed amendments of Section 32, Article I, and Section 1, Article IX of the Constitution of Oregon:

Article I, Section 32. "No tax or duty shall be imposed without the consent of the people or their representatives in the Legislative Assembly. Taxes shall be levied and collected for public purposes only, and the power of taxation shall never be surrendered, suspended or contracted away."

Article IX, Section 1. "The Legislative Assembly shall, and the people through the initiative may, provide by law a uni-

form rule of taxation, except on property specifically taxed. Taxes shall be levied on such property as shall be prescribed by law. The legislature, or the people through the initiative, may provide for the levy and collection of taxes for State purposes and for county and for other municipal purposes upon different classes of property, and may provide for the ascertainment, determination, and application of an average rate of levy and taxation upon property taxed for State purposes. The legislative power may provide for the apportioning of any State tax among the several counties as county obligations to the State by reasonable and equitable rules."

These proposed amendments were well designed to prepare the way for genuine tax reform in Oregon. Under them general laws could be enacted providing:

1. For classification of subjects of taxation, to secure a just return from each class according to its earning capacity or ability to pay;
2. For exemption of certain property from taxation to the extent that it performs a public service which would justify exemption, in whole or in part;
3. For complete or partial separation of the sources of State and local revenues, that the tax system may conform to natural divisions of government and that the burdens of taxation may be more equitably apportioned;
4. For distinct treatment, exemption or specific assessment, of intangible personality, removing the abuses of the present system of taxing such property;
5. For separate classification and taxation of forest lands, water powers and other natural resources that conservation and development of the same may be promoted;
6. For apportionment of State taxes to be paid by the counties according to equitable rules, doing away with the present cumbersome process of equalization.

The amendments proposed as stated above were substantially similar to the amendments suggested by the special board of commissioners appointed in 1905 for the purpose of examining and reporting on matters of assessment and taxation in Oregon. The amendments recommended by this board of commissioners (page 9 of their report) were for said sections to read as follows:

Article I, Section 32. "No tax or duty shall be imposed without the consent of the people or their representatives in the Legislative Assembly; and all taxation shall be equal and uniform upon the same class of subjects within the territorial limits of the authority levying the taxes."

Article IX, Section 1. "Taxes shall be levied upon such property as shall be prescribed by law. The Legislative As-

sembly shall provide by law for uniform and equal rate of assessment and taxation upon the several classes of subjects of taxation within the territorial limits of the authority levying the taxes; and shall prescribe such regulations as shall secure a just valuation for taxation of all property taxed, except property specifically taxed."

The board of commissioners expressed their belief that these amendments would be:

"Sufficiently elastic to permit the selection of the classes of property by the legislature, the assignment of one class of property for either the application of the property tax or the specific tax beyond the privilege tax, and yet will maintain the present requirements of uniformity and equality within each class itself. The beneficial results of such constitutional enactments would be that the State could utilize either the general property tax or the property tax where such methods seem desirable, and specific taxation where such a method would seem desirable, under classification, and each system of taxation would be co-ordinate to the other."

These amendments recommended by the board of commissioners differed from the amendments submitted by the Legislative Assembly of 1909 more in form than in substance. As adopted by the Legislative Assembly and submitted to the people at the general election of 1910, the two amendments proposed were approved by the best authorities in matters of taxation. By all such they were considered as being in line with rational progress of tax reform. In "A memorial submitted for the consideration of the constitutional conventions of New Mexico and Arizona on behalf of the International Tax Association," by its officers, these two amendments, then pending in Oregon, were quoted with approval and recommended for adoption, in substance, by said constitutional conventions.

But these proposed amendments of Section 32, Article I, and Section 1, Article IX were defeated at the general election in November, 1910. We are of the opinion that this result is due entirely to the fact that their purpose and the wisdom of their enactment were not fully understood and appreciated.

#### TAX AMENDMENT ADOPTED AT LAST GENERAL ELECTION.

There was proposed by initiative petition and submitted to the people at the last general election a measure for another amendment relating to taxation. This measure carried and is now a part of the Oregon Constitution. The section is as follows:

## ARTICLE IX.

Section 1a. "No poll or head tax shall be levied or collected in Oregon; no bill regulating taxation or exemption throughout the State shall become a law until approved by the people of the State at a regular general election; none of the restrictions of the Constitution shall apply to measures approved by the people declaring what shall be subject to taxation or exemption and how it shall be taxed or exempted whether proposed by the Legislative Assembly or by initiative petition; but the people of the several counties are hereby empowered and authorized to regulate taxation and exemptions within their several counties, subject to any general law which may be hereafter enacted."

This measure appeared on the ballot under an attractive title, and later discussion discloses that its purpose was not fully understood. The affirmative vote on this question was 44,171, negative 42,127, with 33,950, out of a total of 120,248, not voting. Thus the vote in favor of this constitutional amendment was less than 37 per cent of the total vote polled in the election.

So far as this amendment relates to the abolishment of the poll tax little if any objection can be made to it. It is true, however, that in this respect the amendment is of little practical consequence since the general poll tax was repealed by statute in 1907. It is also true that this amendment removes the old constitutional restrictions by which the general property tax has been imposed upon this State and permits, through a cumbersome process of enactment, legislation designed to classify property for taxation and to separate the sources of State and local revenues.

The two features of this new section of the Constitution to which objection may properly be made are:

1. That it deprives the legislature of the right to enact laws regulating taxation or exemption throughout the State.
2. That it provides for so-called "local option" in taxation, authorizing the enactment of laws for independent systems of taxation in the several counties.

It seems that there is no reason for depriving the legislature of the right to enact laws relating to taxation or exemption which might not be applied with equal logic to any other subject of legislation. No general subject with which a law making body has to deal is of greater importance than that of taxation, and no subject should receive more careful analysis and consideration. If the Legislative Assembly is not competent or worthy to deal with this subject, it is not competent or worthy to deal with any other subject. Neither of

these premises is conceded, nor is it conceded that the entire body of the electorate is in position to analyze and consider more carefully a general subject of legislation, such as that of taxation, than is the Legislative Assembly. It seems that the people would be fully protected from the consequences of any possible rash or unwarranted action on the part of the legislature by the simple constitutional provision that no act regulating taxation or exemption shall declare an emergency. There would thus be reserved to the people the complete right to invoke the referendum on any act of the Legislative Assembly relating to this subject.

Completely depriving the Legislative Assembly of power to make a law regulating taxation presents the possibility of serious injury to the fiscal system of the State. It is recalled that, on account of a decision of our Supreme Court holding unconstitutional the established basis for apportionment of the State tax to be paid by the several counties, it became not only expedient but imperative for the Legislative Assembly of 1909 to pass an emergency measure providing a new basis of apportionment. Had Section 1a of Article IX been in effect at that time and it been necessary to await the general election of 1910 before any measure could be enacted to correct the difficulty, we would have been without any reasonable basis for apportionment of taxes to be paid the State for the years 1909 and 1910. Any one who is at all familiar with this problem can readily realize how serious would have been the demoralization of the fiscal affairs of the State and the assessment methods of the counties. It is also recalled that in 1903 it was necessary for the Legislative Assembly to be called in special session for the purpose of correcting a vital defect or error in the tax laws. Under the restrictions imposed by Section 1a of Article IX such correction would have been impossible and the revenue system of the State, and of every county and municipal subdivision, would have been seriously confused. Of course, it may be said that we shall always get along at any rate, that the government will not stop and that public obligations will be met in some manner or other. But reasonable people will agree that periods of uncertainty and confusion in taxation and public finance should, if possible, be avoided rather than invited.

The so-called "local option" or "home rule" in taxation, which is authorized under this new section of the Constitution of Oregon, appears contrary to the general course of rational tax reform. We believe that the tendency of well-considered legislation on this subject should be toward centralization of authority and uniformity of laws and methods of assessment and taxation within state jurisdictions. The states that have

been making most substantial progress for equitable and effective taxation have been moving in this direction. In recognition of the principles of interstate comity and from cumulative knowledge of the fact that all the states are dealing with many problems in which they have common interests, there has likewise developed a strong tendency for uniformity in laws and methods of taxation between states. Thus, the Annual Conferences on State and Local Taxation, held under the auspices of the International Tax Association, are of increasing importance and value. Many careful students of the subject are now urging the enactment of laws, not for local option and diversity, but for centralization and uniformity in authority and methods of taxation.

The natural tendency under local option in taxation will be toward disorganization of the revenue system of the State. Permitting the counties to adopt different classifications of property to be taxed or exempted and different standards of value in assessment is reasonably certain to be destructive of any general and orderly plan of tax reform. Under such a system controversies and jealousies between counties are apt to be engendered and principles of inter-county comity perverted. It may be added that with a diversity of standards and methods of taxation within the State, the difficulties and uncertainties in determining the equitable share that each county should contribute, directly or indirectly, to the revenues of the State will be greatly increased. If we are to have local option in taxation we should certainly provide for complete separation of the sources of State and local revenues. As will later be shown, this plan seems not entirely advisable.

Prof. Chas. J. Bullock, of Harvard, discussing separation of State and local revenues, in an address published in the Quarterly Journal of Economics for May, 1910, says:

"The reason usually assigned for the proposal (local option or home rule in taxation) is that local conditions differ very widely, and that each community is the best, indeed the only, judge of its own needs. But I believe that there are very few advocates of local option who, after prolonged consideration of such diversities, would not in any concrete case recommend either total exemption of all personality or the single tax. And I have often heard the opinion expressed that if any locality should hold out to investors the prospect of total exemption of personal property—to say nothing of exemption of improvements on land—capital and industries would migrate to that district in such volume that other places would be forced to grant similar exemptions if they desired to retain any part of their movable wealth. I cannot, then, believe that

the real purpose of most advocates of the plan is anything but the ultimate establishment of a uniform system of exemption of certain classes of property, and the concentration of local taxes on real estate or on land values alone. Such a program is difficult to carry through state legislatures where the farmers have a voice, but it might readily be accepted in large cities where only a small fraction of the voters are owners of real estate. Until we are prepared to accept state-wide uniformity in the concentration of local taxes upon real estate or land values, we are bound to oppose local option as a remedy for real or alleged diversities of local conditions and needs.

"If, however, I am wrong in believing that the purpose and possible result of local option is what I have represented it, and if the outcome of the experiment would be the establishment of diverse local methods of taxing many or most kinds of property and business, it is easy to show that such diversity unless narrowly restricted by law, would give rise to undesirable, even intolerable conditions. Suppose that one county should decide to tax mortgages as an interest in real estate where the land lies, that another continues to tax mortgages as personal property, and that the state, in its quest of independent revenues, establishes a recording mortgage tax. Then the interest the mortgagee has in the land would be taxed in the first county, the mortgage note might be taxed in the second, and the state would impose a third tax at the time the mortgage was recorded. In the assessment of taxes on business enterprises owning property and conducting operations in two or more places, similar opportunities would exist for double or multiple taxation; and other cases would probably arise in which similar injustice would be perpetrated. So far as I know, no country permits any such degree of local option, and the only result in the United States would be local chaos, assuming still that most forms of property and business would remain on the list of taxables. This is not to say that no latitude whatever should be allowed local governments. Such a tax as the habitation tax, which does not affect the distribution of capital or offer opportunity for unjust double taxation, might be introduced, if any community desired it, in connection with other taxes; and there may be one or two other taxes the use of which could safely be made permissive. But with such possible exceptions, the forms and methods of local taxation should be prescribed by State law, and few things could be more undesirable than the wide discretion it is proposed to grant local governing bodies."

Prof. T. S. Adams, of Wisconsin University, in discussing the same subject, says:

"Despite its attractions, however, I believe that, on the

whole, the program just described—the idea of complete separation of state and local finances with fiscal autonomy in each sphere—is impossible of realization and retrogressive in direction, making away from and not toward the real solution of our most important problems. I believe that real progress lies in the direction of centralization, not decentralization, of fiscal control."

State and Local Taxation, Proceedings of First National Conference (1907), p. 517.

This new constitutional provision is commonly known as the single tax amendment. It was proposed and advocated largely by single taxers and, admittedly, permits the adoption of the single tax program by any county. It is not the purpose of this report to present an argument for or against the single tax. But we submit that Henry George himself, the first and most logical of all single taxers, never, in his most enthusiastic moments, suggested a scheme for adoption of the single tax so radical as that now proposed by his followers in Oregon. As stated by C. B. Fillebrown, president of the Massachusetts Single Tax League:

"I believe in the single tax defined by Henry George in 'Progress and Poverty,' as 'The abolition of all taxes save those on land values,' to be accomplished, as he said at Saratoga, 'by the slow process of educating men to demand it'; to which he added, 'In thinking of details it should be remembered that we cannot get to the single tax at one leap, but only by gradual steps, which will bring experience to the settlement of details'."

"The A B C of Taxation," p. 153.

Henry George and all other rational economists have well understood the effects of taxation on economic conditions and have realized the dangers in sudden and radical changes of taxing systems. In a well-ordered program of legislation tending toward the single tax we see little to fear and considerable to commend. Such a program should comprehend general legislation applied to the entire State and not to some particular county or counties. It should also extend over a period of years, as advised by the greatest of all single taxers, permitting a gradual adjustment in economic conditions, instead of being manifested in a sudden and radical change of the entire scheme of taxation. As stated by a well-known authority: "Systems of taxation are not made to order, but grow out of the history and environment of the people. Changes are generally the result of new habits of life, new

methods of business, new forms of property and general modifications of environment."

#### CONSTITUTIONAL AMENDMENTS RECOMMENDED.

In conformity with this discussion, we recommend for submission to the people at the regular general election of 1912, as proposed amendments to the Constitution of Oregon, the following:

Article I, Section 32. "No tax or duty shall be imposed without the consent of the people or their representatives in the Legislative Assembly. Taxes shall be levied and collected for public purposes only, and the power of taxation shall never be surrendered, suspended or contracted away. All taxes shall be uniform upon the same class of property within the territorial limits of the authority levying the tax."

Article IX, Section 1. "The Legislative Assembly shall, and the people through the initiative may, provide by law uniform rules of taxation, except on property specifically taxed. Taxes shall be levied on such property as shall be prescribed by law. The Legislative Assembly, or the people through the initiative, may provide for the levy and collection of taxes for State purposes and for county and for other municipal purposes on different classes of property, and may provide for the ascertainment, determination, and application of an average rate of levy and taxation on property taxed for State purposes. The Legislative Assembly, or the people through the initiative, may provide by reasonable and equitable rules for the apportioning of any State tax among the several counties as county obligations to the State."

Article IX, Section 1a. "No poll or head tax shall be levied or collected in Oregon. The Legislative Assembly shall not declare an emergency in any act regulating taxation or exemption."

#### SEPARATION OF THE SOURCES OF STATE AND LOCAL REVENUES.

For many years separation of the sources of State and local revenues has occupied a conspicuous place in all plans for improving systems of taxation in the various states. To many this idea has been of first importance. It has been urged that by such separation existing inequalities in taxation would be removed and the burdens of taxation would be distributed with substantial justice on counties and local communities. It has been argued that by abolishing the direct State tax every inducement for low valuation of property subject to local taxation would be removed and, automatically, full and fair values would result. It has been claimed that the plans

for separation are based on relations which classes of property bear to natural divisions of government and that such adjustment would remove that diversity of local interest which blocks most attempts to modify tax laws, and would open the way for other desirable changes. It has likewise been frequently argued that, under separation of the sources of State and local revenues, the various local governments might be granted either partial or complete freedom in methods of taxation.

For a number of years Oregon has been working toward this separation of revenues. The collection of State revenues from independent sources has gradually increased until, for the year ending September 30, 1910, they amounted to \$393,209.96, representing about one-fifth of the total amount required to pay the expenses of the State government. The organization and license fees of corporations, fees of the Department of State, and transfers from the inheritance tax and insurance funds are the chief items in such collections. It is generally agreed that these fees and taxes, together with a number of other charges, should properly be reserved for the State. But at this point there comes difference of opinion as to the taxes that should next be taken as exclusive subjects of State revenue. By many it is urged that public service companies generally, including railroad, sleeping car, electric and street railway, telegraph, telephone, express, private car companies, etc., should be assessed and taxed exclusively by the State. This view is taken on account of the fact that the operations of such companies are not usually confined to local districts and that each draws its earnings from the people of other localities than those in which the property has its situs.

But this rule is found to have many exceptions and variations and we doubt that its general application would be satisfactory. If the property of all public service companies now assessable by this Board were taxed exclusively for State revenue, at the average rate of levy on other property, under present conditions very little if any direct State tax would have to be paid by the counties. But before attempting any such separation of State and local revenues, we should consider the effect of this proceeding on the present basis by which the contributions of the different counties for the support of the State government are determined. As a matter of fact, if all of our public service property were assessed exclusively for State revenue, certain counties would contribute, indirectly, very much more for support of the State government than they do under the present system, while the contributions of certain other counties would be exceedingly reduced.

This is a matter that should be carefully worked out, that the interest of every county may be safeguarded in whatever plan of separation adopted. Any other course would certainly be the cause of much dissatisfaction.

One of the chief objections urged against complete separation of the sources of State and local revenues is that there would be a lack of elasticity in State treasury receipts. Income would not adjust itself to the increasing or diminishing demand for expenditures. Whatever its other defects, the direct tax for State purposes, apportioned to the counties, does provide for this elasticity of revenue.

Another objection is that complete separation would probably induce increased expenditure, possibly extravagance, in State affairs. As long as a part, even a very small part, of the State revenue is derived from taxes paid directly by all the counties, each taxpayer retains an interest in economical State administration. This interest once eliminated, it appears probable that expenditures for State purposes would materially increase. As stated by Prof. Chas. J. Bullock, in an address before the League of Virginia Municipalities in 1909: "But I think it can be shown that in most cases, even when allowance is made for unwise use of public credit, the usual result of abolishing direct State taxation was an unprecedented increase in ordinary expenditures." Prof. Bullock states further, "that in New York expenditures increased from \$12,934,000 to \$34,589,000 during the fifteen years ending in 1908, and that, although opinions differ, there are well-informed persons who believe that abolition of direct taxation is responsible for a considerable part of the increase."

Oregon could and should go much further along the line of separation of State and local sources of revenue. The transition should be gradual with the end in view of reaching a point where considerably the larger part (i. e., three-fourths or four-fifths) of the State revenue would be derived from independent sources. We believe that there should always remain a small direct State tax to be paid by the counties, to give elasticity to the revenue system and to preserve the continued interest of the individual taxpayer and voter in the economical administration of the State government.

At the earliest time possible legislation should be enacted which would materially increase the State revenue to be derived from independent subjects of taxation, and correspondingly reduce the amount required to be collected in direct taxes on the counties. Three subjects of taxation that should properly, at this time, be applied toward such increase of State revenue are the following:

1. The collection of taxes on gifts, legacies and inheritances, should be materially increased by certain well-advised changes in rates and exemptions. A committee of experts in inheritance taxation has recently reported to the International Tax Association the substance of a model law on this subject. Effort is being made to introduce into the laws of a number of states the recommendations of this committee. The great advantage of uniform state laws on the subject of inheritance taxation can be readily appreciated, and we think that Oregon should be one of the States to adopt the provisions recommended. The inheritance tax collections in Oregon for the year ending September 30, 1910, were \$61,536.64. It is estimated that with similar conditions collections under the law proposed would be at least double this amount.

2. The taxation of mortgages or of mortgage notes under a general property tax system is the subject of most serious abuses and gravest injustice. It is a system which punishes honesty and rewards dishonesty, burdens those who are least able to bear the load and relieves those who are least deserving of relief. There are undoubtedly considerations of equity which might justify the complete exemption of this class of property. But if mortgages or the evidences of indebtedness thereby secured are to be taxed at all, a mortgage registry tax, along the lines of the New York and Minnesota statutes, appears to be the only fair and absolutely effective system. Under such a law a tax of fifty cents is imposed, payable at the time the mortgage is recorded, on each one hundred dollars or major fraction thereof of the principal indebtedness. Thereafter the mortgage and the note or other evidence of indebtedness secured are exempt from further taxation under the general property classifications. For simplicity and effectiveness in administration, such a tax should be a source of State revenue.

3. There are certain companies doing public service business which, as a matter of convenience and economy if for no other reason, should pay to the State the entire tax charged against them. In this class are express, telephone, telegraph, sleeping car, refrigerator car, oil and tank line and a few other companies. The system under which we are now required by law to assess and tax the properties of these companies is ridiculous in that a very large part of the taxes derived from them are expended in the administrative work of assessment and collection. The unit values of such properties are required to be apportioned to the rail and wire mileage over which the companies operate within the State. The apportioned values per mile are comparatively small and the

labor involved in distributing the assessments and making the collections in each case, through several counties and many local taxing districts, is unreasonable and expensive. The tax to be paid by each of these companies should be computed by applying an average rate of levy to the unit assessment of the entire operating property of the company taxable within the State. Under such a system the companies would pay practically the same taxes that they pay now, the process of assessment and collection would be greatly simplified and made more effective, and the aggregate of taxes so collected would be a considerable contribution to the revenues of the State, without injustice to any county.

Constitutional provisions permitting, we feel certain that this plan for the gradual separation of the sources of State and local revenues is the one that should be followed. It will doubtless appear from time to time that a considerable part of the taxes derived from other public service properties can safely be shifted from local to State collection. Within a few years Oregon should be deriving the larger part of its State revenue from sources independent of local taxation.

#### ATTITUDE OF THE BOARD ON TAX LEGISLATION.

The Board has not prepared, and does not intend to prepare at this time, a new tax code. We are persuaded, both from the experience of Oregon and of other States, that tax laws should be changed gradually and with as little friction as possible, that the changes should be evolutionary rather than revolutionary in nature. The present tax code is probably as good as could have been secured under the constitutional restrictions in effect at the time of its adoption and with the experience then available. But with these restrictions removed and with the experience derived from two or four years' operation of these laws, several changes suggest themselves as being advisable.

In addition to the recommendations already made in this report with reference to proposed constitutional amendments, to the inheritance tax, to the mortgage registry tax and to the taxation of certain companies exclusively for State revenue, the Board is of the opinion that there should be submitted to the people for their approval or rejection at the next regular election measures designed to amend the tax laws in two further particulars—

1. The householder's exemption, formerly unconstitutional but which would now undoubtedly be held valid, should be restored. With the high per centage of assessed to actual value now prevailing in most of the counties, this exemption might

properly be increased from three hundred to five hundred dollars. It appears also that the equitable features of an exemption of this character might be better served if the same were granted to all taxpayers and applied to either personal or real property;

2. The three per cent rebate allowed on taxes paid on or before March 15th of each year has been the subject of much deserved criticism and we are of the opinion that it should be abolished. In this connection it is suggested that, with the abolition of the rebate, there should be provided a cumulative interest charge of one per cent for each month or fraction thereof that taxes remain unpaid after April 1st; taxes charged on personal property becoming delinquent June or July 1st, and on real property October or November 1st thereafter. It appears that this plan would be of advantage over the present law in that it would distribute the collections over a longer period, simplify the work of administration, and operate more equitably as between taxpayers.

There are doubtless other features of the tax laws of Oregon which should be corrected or modified at an early date. But it does not seem advisable for the Legislative Assembly to submit for the next general election a number of separate and disconnected measures relating to taxation. To meet the unusual conditions imposed by Section 1a of Article IX of the Constitution, we suggest that by proper resolution a special committee be appointed from the Senate and House of Representatives, to act in conjunction with this Board in the preparation of a few well-considered measures to be submitted to the people through the initiative.

22

**The Board of State Tax Commissioners**  
of the  
**STATE OF OREGON**

After full consideration, has assessed the properties of such public service corporations as it is by law required to assess within the State of Oregon for the year 1910, and has equalized and apportioned such assessments as follows, to wit:

TABLE I.  
RAILROAD COMPANIES.  
Showing total assessments of property of Railroad Companies as assessed, equalized and apportioned by the Board of State Tax Commissioners, 1910.

Company	County	Miles	Equalized value			Apportioned value	
			Per mile	Total	Per mile	Total	
Astoria & Columbia River Railroad Company		121.62	\$ 8,000.00	\$ 8,000.00	\$ 8,968.41	\$ 1,924.56	
Rolling stock on Northern Pacific Railroad		88.66	8,000.00	115,960.00	85.00	85.00	
Columbia	22.20	8,000.00	66,480.00	2,560.00	49.36	49.36	
Multnomah	16.46	3,000.00	49,980.00	2,160.00	35.00	35.00	
Clatsop	8.16	14,626.76	51,926.00	4,826.80	17.136		
	79.41	46,600.00	3,700,500.00		1,822.419		
Clatsop	48.69	46,600.00	2,268,954.00	15,378.00	748.756		
Columbia	30.72	46,600.00	1,481,552.00	94,950.00	1,073.664		
Beaverton & Willsburg Railroad Company		14.28	8,000.00	114,240.00	4,800.00	4,800.00	
Clackamas	7.73	8,000.00	61,840.00	2,100.00	87.104		
Washington	6.65	8,000.00	62,400.00	4,800.00	81.440		
Central Railroad of Oregon		12.46	8,600.00	43,610.00	2,100.00	26.166	
Corvallis & Alsea River Railroad Company		28.00	3,600.00	80,500.00	2,185.00	49.105	
Corvallis & Eastern Railroad Company		140.70		1,700,000.00			
Malheur	76.00	80.00	6,000.00	61.00	1,381.184		
Malheur	7.00	800.00	5,600.00	616.00	4,630		
Right of way		12,000.00	1,688,400.00	616.00	4,312		
Railroad track not operated		12,000.00	1,728,300.00	7,590.00	1,272.212		
Main line		12,000.00	613,000.00	11,920.00	492.460		
Benton	39.86	12,000.00	426,000.00	8,400.00	1,920.00		
Lincoln	42.75	12,000.00	261,600.00	8,400.00	188.130		
Linn	36.30	12,000.00					
Marion	21.90	12,000.00					
Oos Bay, Roseburg & Eastern Railroad & Navigation Co.		27.49	18,800.00	381,872.00		204.086	
Beaver Hill branch		1.96	12,800.00	23,500.00	7,494.00	18,800	
Main line		26.63	12,800.00	328,054.00	7,424.00	190.277	
California Northern Railway Company		18.65	16,000.00	268,400.00	11,040.00	205.366	
Great Southern Railway Company		30.00	9,600.00	285,000.00	5,610.00	165,300	

Independence & Monmouth Railway Company .....	Polk .....	2.50	12,000 00	30,000 00	7,500 00	18,900
Klamath Lake Railroad Company .....	Jackson .....	7.27	1,000 00	7,270 00	5,451	2,486
	Klamath .....	2.90	1,000 00	2,900 00	840 00	8016
		4.87	1,000 00	4,870 00	660 00	
Mt. Hood Railroad Company .....	Hood River .....	16.40	10,000 00	164,000 00	8,400 00	187,760
Northwestern Railroad Company .....	Baker .....	64.12	8,000 00	432,960 00	6,880 00	872,346
Northern Pacific Railway Company .....	Umatilla .....	88.58	80,000 00	8,178,904 00		2,497,879
Pendleton-Athens branch .....		44.92	80,000 00	1,347,600 00		1,188,986
Goble-North Portland branch .....	Columbia .....	86.14	48,600 00	1,632,104 00		1,726,511
	22.20	43,600 00	967,920 00		82,700 00	216,940
	12.94	43,600 00	564,184 00		30,966 00	400,571
	3.62	85,000 00	298,260 00		60,360 00	212,482
Main line .....		787.10		45,580,150 00		85,979,779
Oregon Railroad & Navigation Company .....	Columbia River & Oregon Central Railroad Company (Columbia River & Oregon Central Railroad Company) .....	45.80	28,000 00	1,268,400 00	28,530 00	1,006,456
	45.40	28,000 00	1,271,200 00			1,188,986
	9.26	28,000 00	256,000 00		28,530 00	217,560
	86.15	28,000 00	1,018,900 00		56,040 00	941,946
	69.96	28,000 00	1,958,600 00			1,426,158
	60.75	28,000 00	1,701,000 00		21,000 00	1,276,760
	9.20	28,000 00	257,600 00		16,240 00	149,408
	88.60	86,000 00	3,006,600 00			2,173,248
	87.20	86,000 00	1,389,300 00		21,600 00	803,728
	46.40	86,000 00	1,670,450 00		20,530 00	1,389,728
Shanklo branch (Columbia Southern Railway Company) .....	Union .....					
Elgin branch (La Grande to Joseph) .....	Wallowa .....					
Pendleton to Grange City Junction branch (Pendleton to State line) .....	Umatilla .....	42.15	65,000 00	2,818,250 00	47,300 00	1,968,666
Pilot Rock branch (Umatilla Central Railroad Company) .....	Umatilla .....	14.20	28,000 00	897,600 00	24,080 00	841,986
Albina to Oregon & Washington Railroad Company's track via St. Johns .....	Multnomah .....	9.05	86,000 00	325,900 00	25,560 00	291,318
Troutdale branch, east of Oregon & Washington Railroad Company's track .....						
Main line .....	Baker .....	1.30	28,000 00	38,400 00	19,880 00	35,844
	426.15	82,000 00	84,944,800 00			27,564,218
	86.60	82,000 00	6,458,800 00		70,530 00	4,717,788
	26.95	82,000 00	2,911,000 00		68,880 00	2,445,240
	28.80	82,000 00	2,206,900 00		68,880 00	1,866,816
	42.85	82,000 00	2,861,600 00		76,260 00	2,196,988
	14.75	82,000 00	8,618,760 00		58,320 00	2,484,777
	108.66	82,000 00	1,205,600 00		61,160 00	907,126
	20.75	82,000 00	8,491,100 00		70,620 00	7,902,346
	62.65	82,000 00	1,701,500 00		70,530 00	1,468,280
	Wasco .....				49,200 00	2,685,460
		88.55	82,000 00	4,899,400 00		1,505,638
					2,751,100 00	47,560 00

TABLE I—Continued.

Company	County	Miles	Equalized value		Apportioned value	
			Per mile	Total	Per mile	Total
Oregon & California Railroad Company Yamhill Division		605.86	\$2,686,750.00	\$23,309,885	\$2,408,000.00	\$1,406,385
Clackamas	80.30	80,000.00	2,408,000.00	18,000.00	108,000.00	108,000.00
Multnomah	6,76	80,000.00	172,600.00	21,800.00	126,785	126,785
Polk	5,95	80,000.00	178,600.00	18,900.00	124,980	124,980
Washington	88.70	80,000.00	1,011,000.00	18,000.00	179,100	179,100
Yamhill	9.95	80,000.00	288,600.00	18,000.00	449,100	449,100
Lane	24.96	80,000.00	748,600.00	18,000.00	811,025	811,025
Mohawk branch	16.96	26,000.00	888,750.00	18,600.00	201,250	201,250
Lebanon branch	11.60	26,000.00	287,750.00	17,600.00	1,685,225	1,685,225
Woodburn branch	94.16	25,000.00	2,858,750.00	19,600.00	886,600	886,600
Linn	18.80	25,000.00	470,000.00	17,600.00	768,350	768,350
Lane	48.90	95,000.00	1,087,500.00	17,600.00	1,680,375	1,680,375
Marion	31.45	26,000.00	788,350.00	17,600.00	2,081,905	2,081,905
Benton	98.26	85,000.00	3,388,750.00	21,350.00	228,885	228,885
Multnomah	12.10	85,000.00	428,600.00	21,350.00	198,800	198,800
Polk	8.00	85,000.00	280,000.00	22,050.00	588,000	588,000
Washington	24.40	85,000.00	864,000.00	22,050.00	502,950	502,950
Yamhill	23.95	85,000.00	888,250.00	21,000.00	588,800	588,800
West Side Division	367.20	65,000.00	978,000.00	21,000.00	17,686,115	17,686,115
Clackamas	21.70	65,000.00	28,888,000.00	38,000.00	946,300	946,300
Douglas	116.40	65,000.00	7,566,000.00	48,000.00	5,598,840	5,598,840
Jackson	65.26	65,000.00	4,212,250.00	54,600.00	8,592,650	8,592,650
Josephine	87.20	65,000.00	2,418,000.00	41,600.00	1,647,500	1,647,500
Lane	41.15	65,000.00	2,674,750.00	50,700.00	2,086,305	2,086,305
Linn	36.85	65,000.00	2,830,250.00	46,900.00	1,681,175	1,681,175
Marion	44.66	65,000.00	2,902,250.00	46,600.00	2,081,675	2,081,675
Multnomah	6.00	65,000.00	835,000.00	46,150.00	280,750	280,750
Oregon Short Line Railroad Company Malheur branch (Malheur Valley Railway Company)	28.71		1,498,440.00		1,167,186	
Malheur	14.24	98,000.00	898,750.00	21,560.00	867,014	
Baker	14.37	76,000.00	1,089,750.00	21,560.00	860,129	
Malheur	12.62	96,000.00	1,483,300.00	69,360.00	127,463	
Lane	20.00	8,600.00	961,320.00	69,360.00	782,670	
Oregon & Southeastern Railroad Company						
Oregon & Washington Railroad Company	12.86		111,600.00		79,186	
Holding stock Oregon Railroad & Navigation Co.'s, track	11.80		5,000.00		41,890	
Main track	1.06		82,900.00		87,275	

## REPORT OF BOARD OF STATE TAX COMMISSIONERS.

37

Pacific Railway & Navigation Company .....	Miles of track	42.17	8,000 00	837,360 00	6,840 00	214,636
	Tillamook	11.75	8,000 00	94,000 00	4,800 00	68,620
	Washington	80.42	8,000 00	248,360 00	4,800 00	146,016
	Tillamook	16.25	800 00	4,976 00	219 00	3,559
Pacific & Eastern Railway Company .....	Jackson	13.50	6,000 00	61,000 00	5,040 00	68,040
Portland & Southwestern Railroad Company .....	Columbia	11.00	15,700 00	173,360 00	11,820 00	180,020
Rogue River Valley Railway Company .....	Jackson	6.50	6,000 00	38,000 00	6,040 00	27,720
Salem, Falls City & Western Railway Company .....	Yamhill	64.60	900 00	874,288 00	285,653	1,592
Rolling stock on Oregon & California Railroad Co.'s. track	Folk	33.33	200 00	7,550 00	2,066 00	1,980
	Yamhill	24.27	200 00	4,864 00	120 00	2,912
Main line .....	Polk	27.00	18,684 00	386,768 00	8,587 92	281,064
Sheridan & Willamena Railroad Company .....	Yamhill	6.00	4,000 00	24,000 00	2,400 00	14,400
Spokane, Portland & Seattle Railway Company .....	Multnomah	5.57	86,000 00	4,197,171 00	60,360 00	8,192,901
Main track .....	Multnomah	6.57	86,000 00	473,460 00	886,149	
Real and personal property in terminal grounds, City of Portland .....	Multnomah			4,023,721 00		2,866,842
Sumpter Valley Railway Company .....	Baker	62.24	10,000 00	622,400 00	611,264	416,693
	Grant	64.24	10,000 00	542,400 00	463,464	
		8.00	10,000 00	80,000 00	44,800	
The Pullman Company Operating on lines of Oregon & California Railroad Co. ....	Oaklakamas	817.58	668 00	644,808 28	390 60	57,857
	Douglas	21.70	666 00	14,482 20	492 84	
	116.40	666 00	77,632 40	559 44		
	Jackson	65.25	666 00	45,456 50	498 24	
	Josephine	87.20	666 00	24,775 20	619 48	
	Lane	41.16	666 00	27,446 80	466 20	
	Linn	86.86	666 00	25,876 10	466 20	
	Marion	44.66	666 00	29,796 90	20,810	
	Multnomah	5.00	666 00	8,380 00	472 86	
Oregon Railroad & Navigation Company .....	Baker	66.90	666 00	44,565 40	572 76	38,813
	Gilliam	35.50	666 00	32,643 00	559 44	19,360
	Hood River	26.96	666 00	11,948 70	659 44	16,077
	Morrow	28.80	666 00	19,180 80	619 38	17,588
	Multnomah	42.86	666 00	28,632 10	472 86	20,262
	Sherman	14.75	666 00	7,823 50	493 50	7,343
	Umatilla	124.30	666 00	82,738 40	572 76	71,194
	Union	62.55	666 00	34,998 30	380 60	20,980
	Wasco	88.55	666 00	22,844 80	386 28	12,960
Oregon Short Line Railroad Company .....	Baker	1.96	666 00	1,294 70	572 76	1,117
	Malheur	12.52	666 00	8,388 32	612 82	6,421
Northern Pacific Railway Company and the Spokane Portland & Seattle Railway Company .....		9.76	666 00	6,600 16	472 86	4,616

TABLE II.  
UNION STATION AND DEPOT COMPANIES.  
Showing total assessments of property of Union Station and Depot Companies as assessed by the Board of State Tax Commissioners, 1910.

Company	County	Miles	Equalized value		Apportioned value *	
			Per mile	Total	Per mile	Total
Northern Pacific Terminal Company of Oregon, The .....	Multnomah .....	26.91	-----	\$ 5,880,000.00	-----	\$ 4,181,900

TABLE III.  
ELECTRIC AND STREET RAILWAY COMPANIES.  
Showing total assessments of property of Electric and Street Railway Companies assessed by the Board of State Tax Commissioners, 1910.

Company	County	Miles	Equalized value		Apportioned value	
			Per mile	Total	Per mile	Total
Forest Grove Transportation Company	Washington	1.70	\$ 2,500.00	\$ 4,250.00	\$ 1,500.00	\$ 2,550
Kenton Traction Company	Multnomah	2.22	4,000.00	8,880.00	2,840.00	6,305
Marshfield & Suburban Railroad Company	Coos	2.00	1,500.00	3,000.00	870.00	1,740
Northwestern Corporation (Walla Walla Traction Company)	Umatilla	7.00	14,500.00	101,500.00	12,470.00	87,200

Oregon Electric Railway Company	Transmission line	Oregon City	to a point 1.38 miles north of Wilsonville	8.80	34,000 00	2,381,720 00	8,800 00	2,381,720 00	1,518,345
Forest Grove Division—main line									
Portland-Salem Division—main line									
Portland, Light & Power Company—rail lines									
Oregon City lines (golf links to Ormenah)									
Springwater Lines (Blast Water and East Alder streets to Gazzadero)									
Portland, Eugene & Eastern Railway Company									
Pacific Power & Light Company									
United Railways Company									
Valley Railway Company									

TABLE IV.  
EXPRESS COMPANIES.

Showing total assessments of property of Express Companies as assessed, equalized and apportioned by the Board of State Tax Commissioners, 1910.

Company	County	Miles	Equalized value		Apportioned value			
			Per mile	Total	Per mile	Total		
<b>Wells, Fargo &amp; Company.</b>								
Operating on line of—								
Oregon Railroad & Navigation Company—								
Main line								
Clackamas	368.00	\$ 715.00	\$ 268,120.00	\$ 198,291				
Douglas	21.70	15,515.50	329.00	9,380				
116.40	715.00	83,295.00	529.10	61,537				
65.35	715.00	45,655.75	60.60	32,159				
Josephine	87.20	715.00	56,598.00	467.60	17,058			
Lane	41.15	715.00	29,422.25	22,949				
Linn	36.85	715.00	26,682.75	600.60	17,948			
Marion	44.65	715.00	31,924.75	600.50	22,387			
Multnomah	5.80	715.00	4,147.00	507.65	2,944			
			18,359.25		13,145			
<b>Operating on line of—</b>								
Oregon & California Railroad Company—								
Woodburn branch								
Lane	18.80	196.00	3,666.00	162.10				
Linn	48.90	196.00	8,660.00	186.50	5,922			
Marion	31.45	196.00	6,182.75	186.50	4,366			
Linn	11.50	195.00	2,242.50	186.50	1,570			
Lane	16.95	195.00	3,110.25	152.10	2,456			
			26,097.50					
<b>Clackamas.</b>								
Multnomah	6.75	325.00	1,868.75	195.00	1,191			
Polk	6.95	325.00	1,988.75	280.75	1,373			
Washington	88.70	325.00	10,952.50	204.75	6,900			
Yamhill	9.95	325.00	3,238.75	195.00	1,940			
			16,180.00		11,832			
<b>West Side division.</b>								
Benton	96.20	325.00	31,251.25	198.75	204.75			
Multnomah	12.10	325.00	8,982.00	198.75	4,900			
Polk	8.00	325.00	2,600.00	280.75	1,846			
Washington	24.40	325.00	7,990.00	204.75	4,670			
Yamhill	23.95	325.00	7,788.75	195.00	4,470			
			27.80	325.00	195.00	5,421		

## REPORT OF BOARD OF STATE TAX COMMISSIONERS.

41

TABLE IV—Continued.

Company	County	Miles	Equalized value		Apportioned value	
			Per mile	Total	Per mile	Total
Pacific Express Company, The Operating on lines of Great Southern Railway Company Sumpter Valley Railway Company		860.70	\$	209,617.10	\$	165,248
Wasco	Wasco	80.00	65.00	1,960.00	65.90	87.70
		62.24	65.00	4,045.60	65.90	8,823
Baker	Baker	64.34	65.00	3,935.60	65.90	8,063
Grant	Grant	8.00	65.00	520.00	86.40	78.00
Union	Union	3.00	180.00	560.00	360.00	294
Malheur	Malheur	14.34	180.00	1,861.20	100.10	1,425
Umatilla	Umatilla	14.30	65.00	923.00	55.90	794
Gilliam	Gilliam	45.30	180.00	6,880.00	10.20	4,947
Morrow	Morrow	45.40	180.00	5,902.00	120.90	4,871
Gilliam	Gilliam	36.15	180.00	4,650.50	10.20	3,010
Shanko branch	Sherman	69.35	180.00	1,202.50	10.20	6,017
	Wasco	60.75	180.00	9,086.50	77.60	5,923
Elgin branch		9.20	180.00	1,196.00	76.40	664
Pendleton to State Line	Union	88.60	180.00	10,968.00	78.00	2,902
	Wallowa	87.20	180.00	4,886.00	106.00	4,946
	Umatilla	46.40	180.00	6,052.00	167.70	7,060
		42.15	180.00	8,219.25		

TABLE V.  
TELEGRAPH COMPANIES.

Showing total assessments of property of Telegraph Companies as assessed, equalized and apportioned by the Board of State Tax Commissioners, 1910.

Company	County	Miles	Equalized value			Apportioned value
			Per mile	Total	Per mile	
Postal Telegraph Company						
Clackamas		1,216.00	\$ 70.00	\$ 86,060.00	\$ 4,840.00	\$ 61,866
Clatsop		62.00	70.00	2,080.00	42.00	2,604
Columbia		195.00	70.00	8,750.00	52.00	6,555
Douglas		806.00	70.00	21,320.00	52.00	16,851
Jackson		180.00	70.00	10,800.00	68.00	8,820
Josephine		79.60	70.00	6,866.00	44.00	8,662
Lane		122.00	70.00	8,540.00	64.00	6,661
Linn		106.80	70.00	7,455.00	49.00	6,219
Marion		185.00	70.00	9,450.00	49.00	6,615
Multnomah		100.00	70.00	7,000.00	49.70	4,970
		6,240.67		636,275.61		392,044
Baker		202.80	\$8.00	16,382.40	71.88	14,476
Benton		20.00	\$8.00	1,060.00	50.68	1,013
Clackamas		215.00	\$8.00	17,845.00	49.80	10,707
Clatsop		78.00	\$8.00	6,374.00	27.88	2,146
Columbia		288.00	\$8.00	23,804.00	62.46	17,926
Coos		80.00	\$8.00	4,160.00	48.14	2,447
Douglas		964.70	\$8.00	70,240.10	61.42	68,688
Grilliam		812.24	\$8.00	36,915.92	69.72	21,769
Food River		190.05	\$8.00	15,774.15	69.72	13,250
Jackson		494.50	\$8.00	35,388.50	69.72	29,550
Josephine		922.00	\$8.00	24,325.00	62.12	15,511
Lane		846.00	\$8.00	28,865.00	64.74	22,386
Linn		349.20	\$8.00	28,968.00	68.10	20,289
Melheur		60.08	\$8.00	4,156.00	68.91	3,201
Marion		449.00	\$8.00	37,267.00	68.10	26,087
Morrow		266.00	\$8.00	28,738.00	77.19	22,076
Multnomah		532.00	\$8.00	48,409.00	58.98	30,890
Polk		64.20	\$8.00	4,498.40	52.29	2,884
Sherman		89.60	\$8.00	7,128.60	62.25	6,671
Umatilla		602.86	\$8.00	40,206.65	71.88	42,818
Union		198.00	\$8.00	16,019.00	49.80	9,611
Wallowa		46.60	\$8.00	8,867.80	68.06	3,172
Wasco		220.96	\$8.00	19,065.86	48.14	11,070
Washington		94.00	\$8.00	2,582.00	49.80	1,698
Yamhill		71.00		6,368.00		6,368

TABLE VI.

## TELEPHONE COMPANIES.

Showing total assessments of property of Telephone Companies as assessed, equalized and apportioned by the Board of State Tax Commissioners, 1910.

Company	County	Miles	Equalized value			Apportioned value		
			Per mile	Total	Per mile	Total	Per mile	Total
Amity Mutual Telephone Company	Yamhill	100.00	\$ 26.00	\$ 2,600.00	\$ 16.00	\$ 1,600	\$ 16.00	\$ 1,600
Antioch Valley Phone Company	Polk	8.00	80.00	800.00	80.00	800.00	80.00	800.00
Applegate Valley Telephone Company	Jackson	75.00	18.00	1,350.00	18.00	1,350.00	18.00	1,350.00
	Jackson	80.00	18.00	1,440.00	18.00	1,440.00	18.00	1,440.00
	Josephine	43.00	18.00	774.00	18.00	774.00	18.00	774.00
	Marion	18.00	28.00	504.00	28.00	504.00	28.00	504.00
Bandon Farmers' & Merchants' Telephone Company	Coos	47.00	21.00	987.00	21.00	987.00	21.00	987.00
Battle Creek Telephone Company	Marion	36.00	28.00	888.00	28.00	888.00	28.00	888.00
Beaver Creek Mutual Telephone Company	Clackamas	800.00	16.00	12,800.00	16.00	12,800.00	16.00	12,800.00
Beaver Creek Mutual Telephone Company	Lincoln	18.00	26.00	468.00	26.00	468.00	26.00	468.00
Bear Creek Telephone Company	Crook	47.00	97.00	4,679.00	97.00	4,679.00	97.00	4,679.00
Bethel Telephone Company	Lane	16.00	26.00	416.00	26.00	416.00	26.00	416.00
Bleachly, Deadwood & Alpha Telephone Company	Lane	65.00	21.00	1,365.00	21.00	1,365.00	21.00	1,365.00
Blue Mountain Telephone Company	Baker	15.00	9.00	135.00	9.00	135.00	9.00	135.00
Bohemia Telephone Company	Lane	20.00	60.00	1,200.00	60.00	1,200.00	60.00	1,200.00
Bunting Telephone & Telegraph Company	Klamath	47.00	61.00	2,867.00	61.00	2,867.00	61.00	2,867.00
	Lake	11.00	61.00	671.00	61.00	671.00	61.00	671.00
	Umatilla	38.00	61.00	2,358.00	61.00	2,358.00	61.00	2,358.00
Canas Prairie Mutual Telephone Company				876.00				876.00

## REPORT OF BOARD OF STATE TAX COMMISSIONERS.

TABLE VI—Continued.

Company	County	Miles	Equalized value		Apportioned value	
			Per mile	Total	Per mile	Total
Dent Telegraph & Telephone Company.....	Lake.....	50.00	\$ 40.00	\$ 2,000.00	\$ 33.20	\$ 1,660
Drain-Umpqua Telephone Company.....	Douglas.....	50.00	19.00	950.00	14.06	703
Drewney Telephone Company.....	Harney.....	107.00	36.00	3,745.00	2.763	2,763
	Malheur.....	42.00	35.00	1,470.00	1.000	1,000
	65.00	35.00	2,275.00	26.96	1,763	1,763
Duncan, K. M. ....	Douglas.....	2.00	100.00	200.00	74.00	148
Eagle Rock Telephone Company.....	Oreok.....	17.00	27.00	459.00	17.28	294
Eagle Telephone Company.....	Baker.....	92.84	50.00	464.20	48.00	399
East Dallas Telephone Company.....	Polk.....	2.50	38.00	95.00	28.94	60
Eastern Oregon Independent Telephone Company.....	Morrow.....	605.00	41.00	24,805.00	21.447	21,447
	Umatilla.....	40.00	41.00	1,640.00	1.625	1,625
	505.00	41.00	20,165.00	19,922	19,922	
Eugene, Elmira & Florence Telephone Company.....	Lane.....	114.00	24.00	2,736.00	18.72	2,184
Evans Telephone Company, C. R. ....	Lincoln.....	80.00	25.00	750.00	24.00	750
Express Telephone & Telegraph Company.....	Baker.....	8.52	70.00	246.00	60.20	211
Fairview Telephone Association .....	Coos.....	23.00	20.00	460.00	11.60	267
Farmers' & Merchants' Telephone Company.....	Crook.....	28.00	20.00	560.00	12.80	388
Farmers' & Merchants' Telephone Company.....	Lane.....	36.00	16.00	640.00	11.70	421
Farmers' Mutual Telephone Company.....	Baker.....	24.00	30.00	720.00	26.80	619
Farmers' Mutual Telephone Company.....	Benton.....	51.00	19.00	969.00	11.59	591
Farmers' Telephone Line No. 2.....	Coos.....	10.00	60.00	600.00	84.80	848
Favorite Telephone Company.....	Marion.....	69.50	38.00	1,968.50	19.80	1,184
	Clackamas.....	1.50	33.00	33.00	49.50	33

Galloway Telephone Company .....	Morrow .....	57.00	25.00	1,425.00	28.25	1,825
Glendale Telephone Company .....	Douglas .....	5.00	860.00	1,750.00	269.00	1,265
Glide & Peel Telephone Company .....	Douglas .....	35.00	15.00	525.00	11.10	888
Haines Drug Company .....	Baker .....	100.00	39.00	8,900.00	88.54	8,854
High Bridge Mutual Telephone Company .....	Umatilla .....			875.00		758
Hilgard-Starkey Telephone Company .....	Union .....	20.00	24.00	480.00	14.40	288
Hill Mutual Telephone Company .....	Washington .....	12.00	30.00	360.00	18.00	216
Holzman Telephone Company, The .....	Umatilla .....	80.00	20.00	1,600.00	17.50	1,876
Home Independent Telephone Company of La Grande, Ore. ....	Union .....	1,029.50	40.00	41,180.00	28.474	44,214
Home Telephone Company of Hood River, Oregon .....	Wallowa .....	601.50	40.00	24,080.00	24.00	14,386
Home Telephone Company of Independence, Oregon .....	Hood River .....	428.00	40.00	17,150.00	32.80	14,088
Home Telephone Company of Linn .....	Polk .....	42.70	73.00	8,066.00	45.90	1,062
Home Telephone Company of Multnomah .....	Multnomah .....	27.00	60.00	1,650.00	42.60	1,150
Home Telephone Company of Portland, Oregon .....	Benton .....			889,000.00		625,000
Hughes Independent Telephone Company .....	Clackamas .....			95,000.00		21,000
Hugo Rural Telephone Company .....	Linn .....			20,000.00		12,000
Independent Telephone Company of Pilot Rock .....	Multnomah .....			88,100.00		25,100
Interurban Telephone Company .....	Washington .....	96.00	80.00	7,600.00	48.00	4,500
Interstate Telephone Company .....	Josephine .....	17.00	14.00	288.00	8.90	152
Kenwill Telephone Company .....	Umatilla .....	65.00	20.00	1,300.00	17.20	1,118
Kist Mutual Telephone Company .....	Marion .....	200.00	34.00	6,800.00	28.80	4,760
Klamath Telephone & Telegraph Company .....	Umatilla .....	217.00	90.00	19,580.00	77.40	16,796
Lake County Telephone & Telegraph Company .....	Oos .....	84.00	20.00	1,680.00	11.60	974
	Columbia .....	15.00	9.00	185.00	6.75	101
	Klamath .....	26.00	35.00	8,325.00	24.15	2,294
	Lake .....	100.00	30.00	3,000.00	24.90	2,490

TABLE VI—Continued.

Company	County	Miles	Equalized value		Apportioned value	
			Per mile	Total	Per mile	Total
Langell Valley Telephone Company	Klamath	64.00	\$ 84.00	\$ 1,886.00	\$ 38.46	\$ 1,307
Lens Home Telephone Company	Multnomah	4.00	680.00	2,880.00	411.80	1,647
Llewellyn Telephone Company, The	Lane	18.00	36.00	826.00	19.50	254
Liberty Telephone Line	Polk	5.00	25.00	125.00	15.75	70
Lobster Mutual Telephone Company	Benton	40.00	10.00	400.00	827	
	Lane	12.00	10.00	120.00	6.10	73
	Lane	8.00	10.00	80.00	7.80	63
	Lincoln	20.00	10.00	200.00	9.60	192
Long Creek & Ritter Telephone Company	Grant	24.00	48.00	1,152.00	26.88	645
Lost Valley Telephone Company		20.00	25.00	500.00	899	
	Gilliam	16.00	25.00	400.00	21.00	836
	Wheeler	4.00	25.00	100.00	15.75	63
	Polk	18.00	40.00	720.00	35.20	454
Malheur & Baker County Telephone Company	Baker	85.00	35.00	1,225.00	1,045	
	Malheur	2.50	35.00	1,187.50	30.10	978
	Malheur	42.00	70.00	2,940.00	68.90	2,264
	Crook	12.00	80.00	380.00	19.20	280
McMinnville Local & Long Distance Telephone Company		188.00	140.00	18,650.00	11,826	
	Multnomah	10.00	140.00	1,400.00	99.40	994
	Washington	24.00	140.00	8,360.00	84.00	2,016
	Yamhill	9.00	140.00	18,860.00	94.00	8,816
Medford-Butte Falls Telephone Company	Jackson	80.00	82.00	960.00	806	
Merrill Telephone & Telegraph Company	Klamath	28.00	48.00	1,344.00	38.12	929
Merrill Telephone Company, W. K.	Benton	116.00	23.00	2,668.00	14.68	2,483
		16.00	23.00	3868.00	14.68	3,924
		100.00		2,800.00	2,800.00	2,903

**REPORT OF BOARD OF STATE TAX COMMISSIONERS.**

49

Midway Telephone & Telegraph Company, The.....	Jackson.....	18,875.00	80.00	18,875.00	26.20	9,890
	Klamath.....	70.50	30.00	2,115.00	20.70	1,776
	382.00	30.00	11,760.00	20.70	8,114	
	Umatilla.....	379.00	17.00	6,448.00	14.63	5,541
	Clackamas.....	20.00	145.00	2,900.00	87.00	1,740
	Wasco.....	21.00	40.00	840.00	28.20	487
	Lake.....	50.00	30.00	1,500.00	24.90	1,245
	Multnomah & Clackamas County Mutual Telephone Co.....	568.00	24.00	18,272.00	34.40	9,257
	Clackamas.....	68.00	24.00	1,612.00	14.40	9,907
	Multnomah.....	490.00	24.00	11,760.00	17.04	8,850
	Marion.....	10.00	137.00	1,370.00	95.90	959
	Oaksop.....	10.00	25.00	2,000.00	1,394	1,394
	Columbia.....	70.00	26.00	250.00	8.25	82
	Tillamook.....	8.00	20.00	160.00	14.60	117
	Yamhill.....	32.00	180.00	6,048.00	118.40	3,629
	Lake.....	15.00	40.00	600.00	88.20	498
	Coos.....	24.00	31.00	744.00	17.98	432
	Clackamas.....	611.00	100.00	61,100.00	40,264	18,560
	Linn.....	226.00	100.00	22,600.00	60.00	4,710
	Marion.....	71.00	100.00	7,100.00	70.00	17,420
	Multnomah.....	206.00	100.00	20,600.00	8,900.00	2,894
	Polk.....	38.00	100.00	2,000.00	68.00	
	Polk.....	5.00	63.00	260.00	22.76	164
	Clackamas.....	98.00	82.00	2,976.00	19.20	1,786
	Orook.....	62.00	20.00	1,240.00	12.80	818
	Harney.....	82.00	20.00	640.00	18.60	408
	Otis Telephone Company.....	20.00	20.00	600.00	8.16	128
	Harney.....	15.00	12.00	180.00		

TABLE VI—Continued.

Company	County	Miles	Equalized value		Apportioned value	
			Per mile	Total	Per mile	Total
<b>Pacific Telephone &amp; Telegraph Company</b>						
Baker	91,188	43	\$ 37.00	\$ 3,373,971.91	\$ 31.82	\$ 2,386,960
Benton	8,692	00	37.00	316,604.00	32.57	117,479
Clackamas	1,024	00	37.00	37,688.00	33.12	28,112
Clatsop	2,171	00	37.00	80,327.00	22.20	48,186
Columbia	2,650	00	37.00	98,060.00	12.21	32,957
Coos	400	00	37.00	14,810.00	27.76	11,100
Crook	216	00	37.00	7,962.00	21.46	4,686
Douglas	922	00	37.00	34,404.00	28.68	2,179
Grant	1,192	00	37.00	44,104.00	27.38	32,687
Hood River	505	00	37.00	18,686.00	31.08	15,685
Jackson	145	00	37.00	5,385.00	29.72	3,005
Josephine	8,476	00	37.00	23,310.00	31.98	16,580
Lane	4,139	00	37.00	128,575.00	31.08	108,038
Linn	4,882	00	37.00	180,634.00	28.68	140,986
Marion	2,857	00	37.00	87,208.00	26.90	61,046
Morrow	6,657	00	37.00	241,860.00	26.90	169,398
Polk	226	00	37.00	8,362.00	34.41	7,777
Polk.	88	00	37.00	1,987,487.61	26.27	1,375,616
Sherman	286	00	37.00	16,988.60	23.31	10,671
Umatilla	216	50	37.00	10,582.00	27.75	7,938
Umatilla	1,907	00	37.00	8,010.50	27.01	5,818
Union	1,351	00	37.00	70,559.00	81.82	60,681
Wallowa	131	00	37.00	46,287.00	23.20	27,772
Wasco	2,021	00	37.00	4,847.00	30.94	3,975
Washington	634	00	37.00	74,777.00	21.46	48,571
Wheeler	16	00	37.00	19,758.00	22.20	11,866
Yamhill	671	60	37.00	1,655.00	23.31	880
Baker		40.00	28.00	1,120.00	24.08	968
Coos		20.00	30.00	600.00	17.40	948
Crook		40.00	35.00	1,400.00	22.40	896
Jackson		11.00	80.00	880.00	67.20	739
Linn		110.00	26.00	2,860.00	18.20	2,002
Polk		6.50	24.00	156.00	16.12	98

Panhandle Co-operative Telephone Company  
 Parkersburg Telephone Company  
 Pilot Butte Telephone Company  
 Phoenix Rural Telephone Company  
 Pioneer Mutual Telephone Company  
 Pioneer Telephone Company

REPORT OF BOARD OF STATE TAX COMMISSIONERS.

51

Pioneer Telegraph & Telephone Company	Crook	850.00	80.00	10,500.00	10.20	6,720
Poe Valley & Klamath Falls Telephone Company	Klamath	35.00	27.00	945.00	18.63	652
Polk County Telephone Company	Polk	70.00	23.00	1,610.00	14.49	1,014
Poplar Farm Telephone Company	Gilliam	20.00	38.00	660.00	27.72	564
Pugh, C. J., Telephone Company	Polk	25.00	88.00	2,200.00	56.44	1,886
Rainier Independent Telephone Company	Columbia	16.00	100.00	1,600.00	76.00	1,200
Red Bluff Telephone Company	Josephine	15.00	13.20	198.00	8.44	127
Rickreall & Dixie Telephone Company	Polk	18.00	16.00	268.00	10.98	181
Riverdale Telephone Company	Crook	80.00	46.00	3,680.00	29.44	2,585
Rocky Mountain Bell Telephone Company	Baker Malheur	176.00 168.00	68.00 68.00	544.00 11,424.00	58.48 52.36	9,264 8,798
Rogue River Telephone Association	Josephine	18.50	19.00	361.00	12.16	225
Rye Grass Telephone Company	Crook	10.00	26.00	260.00	16.64	166
Rye Valley Telephone Co-Partnership	Baker Malheur	17.00 16.00 1.00	24.00 24.00 24.00	408.00 884.00 24.00	26.64 26.64 18.48	348 350 18
Salt Creek & Mill Creek Telephone Company	Polk	18.00	13.00	234.00	8.19	147
Salt Creek Telephone Company	Polk	16.00	16.00	256.00	10.08	161
Scholls Telephone Company	Washington	250.00	12.00	3,000.00	7.20	1,800
Seaside Light & Water Company	Clatsop			1,420.00		460
Seufert & Condon Telephone Company	Wasco	100.00	80.00	3,000.00	17.40	1,740
Sheridan Mutual Telephone Company	Polk Yamhill	229.00 65.00 144.00	14.00 14.00 14.00	3,206.00 1,180.00 2,016.00	8.62 8.40	1,960 1,760 1,210
Sherwood Mutual Telephone Company		80.00	87.00	1,110.00		666
Smithfield & Dallas Telephone Company	Clackamas Washington Yamhill	15.60 13.50 1.00	37.00 37.00 37.00	578.00 500.00 37.00	22.20 22.20 22.20	344 300 22
	Polk	8.00	60.00	400.00	81.50	262

TABLE VI—Concluded.

Company	County	Miles	Equalized value		Apportioned value	
			Per mile	Total	Per mile	Total
Smock & Daily Telephone Company	Josephine	60.00	\$ 26.00	\$ 1,560.00	\$ 16.00	\$ 800
Snow Mountain Independent Telephone Company		20.00	35.00	700.00	490.00	482
	Crook	14.00	35.00	490.00	22.40	314
	Grant	6.00	35.00	210.00	19.60	118
South Coos River Telephone Company	Coos	86.00	18.00	648.00	10.44	976
Southern Curry Telephone Company	Curry	62.00	35.00	2,170.00	29.75	1,845
Southern Telephone Company	Grant	70.00	20.00	1,400.00	11.20	784
Spray Telephone Company		285.00	16.00	4,240.00	2.712	
	Grant	20.00	16.00	320.00	8.98	179
	Morrow	15.00	16.00	240.00	14.88	223
	Wasco	10.00	16.00	160.00	9.28	98
	Wheeler	220.00	16.00	3,520.00	10.08	2,217
Spring Valley Telephone Company	Klamath	21.00	34.00	714.00	23.46	498
Subility Telephone Company	Marion	25.00	82.00	800.00	22.40	560
Sunnyside Mutual Telephone Company	Marion	26.00	28.00	575.00	16.10	408
Sweet Home, Foster & Cascade Telephone Company	Linn	52.00	18.00	936.00	12.60	655
The Tigardville Telephone Company		107.00	24.00	2,568.00	1.562	
	Clackamas	17.00	24.00	408.00	14.40	246
	Multnomah	8.00	24.00	192.00	17.04	138
	Washington	82.00	24.00	1,988.00	14.40	1,181
Tillamook County Mutual Telephone Company	Tillamook	85.00	30.00	2,550.00	21.90	1,881
Turner Telephone Company	Marion	60.00	18.00	900.00	12.60	630
Umpqua Development Company	Douglas	18.00	61.00	1,068.00	45.14	818
Union Telephone & Telegraph Company, The		119.00	34.00	4,046.00	1,122.00	2,616
	Grant	38.00	34.00	1,294.00	19.04	628
	Harney	86.00	34.00	2,924.00	28.12	1,988

REPORT OF BOARD OF STATE TAX COMMISSIONERS.

53

United Telephone Company .....	905.00	32.00	9,760.00	19.20
Olcakamas .....	61.00	32.00	1,962.00	22.40
Marion .....	244.00	33.00	7,898.00	6.466
Malheur .....	50.00	65.00	8,250.00	2.508
Valley Coast Telephone Company .....	18.00	15.00	270.00	217
Benton .....	8.00	18.00	120.00	9.16
Lincoln .....	10.00	15.00	160.00	14.40
Valley Telephone Company .....	12.00	65.00	780.00	50.06
Malheur .....	22.00	17.00	374.00	11.56
Harney .....	80.00	40.00	1,200.00	80.80
Van Telephone Company .....	35.00	20.00	700.00	14.00
Marion .....	27.00	26.00	702.00	24.96
Lincoln .....	141.00	35.00	4,885.00	674
Crook .....	18.00	35.00	680.00	22.40
Wasco .....	96.00	35.00	3,825.00	24.48
Wheeler .....	28.00	35.00	980.00	20.80
Waldo Mutual Telephone Company .....	262.00	27.00	7,074.00	16.20
Wasco Southern Telephone Company .....				
Malheur .....	40.00	37.00	1,480.00	28.49
Josephine .....	19.00	24.00	456.00	16.38
Umatilla .....	26.00	30.00	780.00	25.80
Washington County Telephone Company .....				
Westfall Valley Telephone Company .....				
Wilderville Grange Rural Telephone Company .....				
Wild Horse Telephone Company .....				
Willow Creek & Oow Valley Telephone Company .....	24.00	26.00	600.00	19.25
Yachats Mutual Telephone Company .....	40.00	18.00	720.00	17.28
Yamhill County Mutual Telephone Company .....	95.00	20.00	1,900.00	12.00
Yaquina Bay Mutual Telephone & Improvement Company .....	80.00	40.00	3,800.00	2.868
Benton .....	16.00	40.00	640.00	24.40
Lincoln .....	64.00	40.00	2,560.00	88.40

TABLE VII.  
REFRIGERATOR CAR COMPANIES.  
Showing total assessments of property of Refrigerator Car Companies as assessed, equalized and apportioned by the  
Board of State Tax Commissioners, 1910.

Company	County	Miles	Equalized value		Apportioned value
			Per mile	Total	
<b>Armour Car Lines.</b>					
Over main lines of the—					
Oregon Railroad & Navigation Company and Oregon Short Line Railroad Company.					
Baker		807.82	\$	\$ 1,615.64	\$ 1,256
Gilliam	440.62	2.00		881.24	
Hood River	68.85	2.00		137.70	
Malheur	26.85	2.00		53.70	
Morrow	12.62	2.00		26.04	
Multnomah	28.80	2.00		57.60	
Sherman	42.85	2.00		86.70	
Umatilla	14.75	2.00		29.50	
Union	124.90	2.00		249.80	
Wasco	52.55	2.00		105.10	
	33.65	2.00		67.10	
Over main lines of—					
Oregon & California Railroad Company.					
Clackamas	867.20	2.00		734.40	
Douglas	21.70	2.00		43.40	
Idaho	116.40	2.00		232.80	
Lane	41.15	2.00		83.30	
Linn	35.85	2.00		71.70	
Jackson	66.25	2.00		130.50	
Josephine	87.20	2.00		174.40	
Marion	44.65	2.00		89.30	
Multnomah	5.00	2.00		10.00	
	440.62			660.86	
Ondehay Refrigerator Line.					
Over main lines of—					
Oregon Railroad & Navigation Company and Oregon Short Line Railroad Company.					
Baker					
Gilliam	68.85	1.60		108.27	
Hood River	35.50	1.60		58.26	
Malheur	26.95	1.60		42.33	
Morrow	12.62	1.60		19.78	
Multnomah	28.80	1.60		46.50	
Sherman	42.85	1.60		64.27	
Umatilla	14.75	1.60		22.13	
Union	124.90	1.60		186.46	
Wasco	52.55	1.60		78.82	
	33.65	1.60		50.38	
				681	

**REPORT OF BOARD OF STATE TAX COMMISSIONERS.**

55

<b>Missouri River Despatch</b>					
Over main lines of the—					
Oregon Railroad & Navigation Company and Oregon					
Short Line Railroad Company					
<b>National Gas Line</b>					
Over main lines of the—					
Oregon Railroad & Navigation Company and Oregon					
Short Line Railroad Company					
<b>Pacific Fruit Express Company</b>					
Over lines of—					
Northern Pacific Railway Company					
Astoria & Columbia River Railroad Company					
Spokane, Portland & Seattle Railway Company					
Oregon Railroad & Navigation Company and Oregon					
Short Line Railway Company					
Elgin branch					
<b>Pendleton to Grange City Junction</b>					
Main line					
<b>849</b>					
440.62	1 00	440 62			
Baker	68 85	1 00			
William	35 50	1 00			
Hood River	26 95	1 00			
Malheur	12 52	1 00			
Morrow	28 80	1 00			
Multnomah	42 86	1 00			
Sherman	14 75	1 00			
Umatilla	124 90	1 00			
Union	62 55	1 00			
Wasco	38 56	1 00			
	440.62	1 00			
Baker	68 85	1 30			
William	35 50	1 30			
Hood River	26 95	1 30			
Malheur	12 52	1 30			
Morrow	28 80	1 30			
Multnomah	42 86	1 30			
Sherman	14 75	1 30			
Umatilla	124 90	1 30			
Union	62 55	1 30			
Wasco	38 56	1 30			
	440.62	1 30			
Baker	68 85	89			
William	35 50	89			
Hood River	26 95	89			
Malheur	12 52	89			
Morrow	28 80	89			
Multnomah	42 86	89			
Sherman	14 75	89			
Umatilla	124 90	89			
Union	62 55	89			
Wasco	38 56	89			
	440.62	89			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			
<b>849</b>		<b>440 62</b>			

TABLE VII—Continued.

Company	County	Miles	Equalized value			Apportioned value	
			Per mile	Total	Per mile	Total	Per mile
Oregon & California Railroad Company							
Woodburn branch	Lane	665.35	\$ 34.76	\$ 22,773.40	\$ 10.92	\$ 23,361	
Mohawk branch	Linn	55.40	14.00	775.60	9.80	548	
Lebanon branch	Marion	51.45	14.00	440.80	9.80	308	
Tamalpais division	Benton	12.19	20.00	232.00	12.20	148	
West Side division	Olacatamis	6.75	20.00	116.00	12.20	69	
	Multnomah	18.96	20.00	379.00	14.20	198	
	Polk	58.10	20.00	1,162.00	12.60	732	
	Washington	38.90	20.00	778.00	12.60	407	
	Yamhill	59.75	20.00	1,055.00	19.00	638	
	Clackamas	21.70	75.00	1,627.50	45.00	977	
Main line	Douglas	116.40	75.00	8,730.00	68.80	6,460	
	Jackson	65.26	75.00	4,888.75	68.00	4,111	
	Josephine	37.30	75.00	2,790.00	48.00	1,786	
	Lane	41.16	75.00	5,096.25	58.50	2,407	
	Linn	35.85	75.00	2,658.75	58.50	1,382	
	Marion	44.65	75.00	3,348.75	58.50	2,244	
	Multnomah	6.00	75.00	575.00	58.50	206	
		907.32		2,611.62		1,573	
Santa Fe Refrigerator Dispatch							
Over main lines of—							
Oregon Railroad & Navigation Company and Oregon							
Short Line Railroad Company							
Baker		440.62	1.26	528.74		417	
William		1.82	82.62			71	
Hood River		1.20	42.60			68	
Malheur		1.20	82.84			26	
Morrow		1.20	12.02			12	
Multnomah		1.20	84.56			32	
Sherman		1.20	51.42			37	
Umatilla		1.20	17.70			18	
Wasco		1.20	149.16			128	
			68.08			128	
Oregon & California Railroad Company							
Clackamas		207.66	6.40	1,082.88		1,456	
Douglas		116.40	5.40	628.68		465	
Lane		51.15	5.40	222.21		173	
Linn		38.95	6.40	138.69		106	
Jackson		65.26	6.40	362.36		264	
Josephine		37.30	6.40	200.88		128	
Marion		44.65	6.40	241.11		169	
Multnomah		5.00	5.40	27.88		88	

Swift Refrigerator Transportation Company	469	
Over main line of—		
Oregon Railroad & Navigation Company and Oregon		
Short Line Railroad Company		
Baker	440.82	1 36
Gilliam		694 84
Hood River		
Malheur		
Morrow		
Multnomah		
Sherman		
Umatilla		
Union		
Wasco		
Union Meat Company	18.00	800 00
Over main line of—		
Oregon Railroad & Navigation Company		
Multnomah		5,400 00
		218 00
		3,894

TABLE VIII.  
OIL AND TANK LINE COMPANIES.  
Showing total assessments of property of Oil and Tank Line Companies assessed, equalized and apportioned by the  
Board of State Tax Commissioners, 1910.

Company	County	Miles	Equalized value			Apportioned value	
			Per mile	Total	Per mile	Total	
American Fast Freight Line Over main line of the Oregon & California Railroad Co.	Clackamas	867.20	\$ 1.00	\$ 867.20	\$ 21.70	\$ 60	\$ 270
	Douglas	21.70	1.00	21.70	116.40	74	13
	Jackson	116.40	1.00	116.40	65.25	84	86
	Josephine	65.25	1.00	65.25	37.50	64	55
	Lane	87.20	1.00	87.20	41.16	78	34
	Linn	41.16	1.00	41.16	36.85	70	32
	Marion	86.85	1.00	86.85	44.65	70	31
	Multnomah	44.65	1.00	44.65	5.00	71	4
		5.00					
		904.07		10,028.35			7,428
Union Tank Line Company Over lines of Oregon & California Railroad Company - Main line	Clackamas	867.20	20.00	7,344.00			
	Douglas	21.70	20.00	434.00			
	Jackson	116.40	20.00	2,328.00			
	Josephine	65.25	20.00	1,305.00			
	Lane	87.20	20.00	744.50			
	Linn	41.16	20.00	823.00			
	Marion	86.85	20.00	717.00			
	Multnomah	44.65	20.00	888.00			
		6.00	20.00	14.00			
		98.25	5.00	481.00			
		12.10	5.00	60.50			
	Benton	8.00	5.00	40.00			
	Multnomah	8.00	5.00	40.00			
	Polk	24.40	5.00	122.00			
	Washington	23.95	6.00	119.75			
	Yamhill	27.80	6.00	158.00			
							83

<b>Main Line of Oregon Railroad &amp; Navigation Company and Oregon Short Line Railroad Company</b>	Baker	6.00	2,368.10	1,736
	Gilliam	68.86	344.26	290
	Hood River	35.50	177.50	149
	Malheur	19.62	98.60	85
	Morrow	22.80	144.00	134
	Multnomah	42.86	214.36	162
	Sherman	14.75	78.75	66
	Umatilla	124.10	621.60	534
	Union	62.05	262.75	198
	Wasco	38.65	167.75	137
<b>Union Oil Company Over main line of the Oregon Railroad &amp; Navigation Company</b>	Clackamas	867.20	1.00	270
	Douglas	21.70	1.06	13
	Jackson	116.40	1.00	90
	Josephine	65.26	1.00	56
	Lane	87.20	1.00	74
	Linn	41.15	1.00	34
	Marion	88.85	1.00	78
	Multnomah	44.66	1.00	36
		6.00	1.00	81
				4

TABLE IX.  
**HEAT, LIGHT, POWER, WATER, GAS AND ELECTRIC COMPANIES (INTERSTATE OR INTERCOUNTY.)**

Showing total assessments of property of Heat, Light, Power, Water, Gas and Electric Companies (interstate and intercounty) as assessed, equalized and apportioned by the Board of State Tax Commissioners, 1910.

Company	County	Miles	Equalized value		Apportioned value	
			Per mile	Total	Per mile	Total
California & Oregon Light, Heat & Power Company	Lake	16.00	\$ 350.00	\$ 12,550.00	\$ 4.350	\$ 10,416
Transmission line				6,250.00		4,357
Electric lighting system—New Pine Creek	Lake			5,850.00		3,249
Electric lighting system—Lakeview	Lake			7,000.00		5,810
Eastern Oregon Light and Power Company				282,000.00		206,790
Service lines (four wires)				68,000.00		51,200
Baker	Baker	10.00	4,000.00	40,000.00	3,440.00	34,400
Union	Union	7.00	4,000.00	28,000.00	2,400.00	16,800
Baker	Baker	6.00	8,000.00	48,000.00		10,800
Union	Union	2.00	8,000.00	16,000.00		6,100
Union	Union	8.00	8,000.00	64,000.00	5,360.00	54,000
Baker	Baker	2.00	2,000.00	9,000.00	1,800.00	5,400
Union	Union	97.00	1,500.00	145,500.00	1,200.00	107,180
Baker	Baker	68.00	1,500.00	70,500.00	1,200.00	67,570
Grant	Grant	14.00	1,500.00	21,000.00	840.00	11,760
Union	Union	80.00	1,500.00	46,000.00	900.00	27,000
Baker	Grant			26,000.00		21,800
Northwestern Corporation				25,000.00		14,000
Power plant and flume in T. 4 N. R. 37 E., and T. 5 N. R. 38 E. (approximately six miles)	Umatilla	47.88	1,400.00	66,962.00	1,204.00	129,000
Miles of wire outside City of Pendleton	Umatilla	2.00	26,000.00	50,000.00	21,600.00	67,387
Electric system in City of Pendleton	Umatilla			25,600.00		21,600
Pendleton gas plant	Umatilla			90,000.00	4,200.00	68,000
Water ditch	Linn	15.00	6,000.00	90,000.00		68,000
Water plant in City of Albany—machinery, mains, etc.	Linn					68,000
Electric lighting system in City of Albany, including power plant	Linn	15.00	6,066.66	100,000.00	4,066.66	70,900
Electric lighting system in City of Corvallis	Benton	86.00	625.00	22,500.00	881.25	18,725
Transmission line outside of City of Corvallis	Benton	11.00	500.00	5,600.00	306.00	3,855

Power plant, Springfield (electric). . . . .	Lane . . . . .	26.00		
Electric lighting system in Eugene, including substation (thirty-three miles pole line). . . . .	Lane . . . . .	49.90		
Gas plant in Eugene . . . . .	Lane . . . . .	26.50		
Transmission line—Springfield to Eugene . . . . .	Lane . . . . .	4.91		
Springfield electric distributing system (33 miles pole line) . . . . .	Lane . . . . .	6.04		
Springfield water plant . . . . .	Lane . . . . .	16.00		
Pacific Power & Light Company . . . . .				
Power plant, substation and electric distributing system . . . . .				
Gas plant and distributing system . . . . .				
Portland Railway, Light & Power Company Wire Lines . . . . .				
Clackamas County lines . . . . .	Olathe . . . . .	86.00	38.00	
Marion County lines . . . . .	Olathe . . . . .	9.90	9.90	
Multnomah County lines . . . . .	Olathe . . . . .	8,642.15	498.98	
Power plants . . . . .	Olathe . . . . .	107.40	107.40	
Station "B" plant . . . . .	Olathe . . . . .	8,085.76	8,085.76	
Ozadero plant . . . . .	Olathe . . . . .	252.00	252.00	
Silverton plant . . . . .	Olathe . . . . .	14.00	14.00	
Gas plant . . . . .	Olathe . . . . .	66.00	66.00	
Rogue River Electric Company . . . . .				
Electric power plant at Gold Ray, Jackson County, Oregon, consisting of 27.50 acres in W <sup>1/2</sup> Sec. 8 T. 38 S., R. 2 W., together with dam, power house, structures and other permanent improvements thereon . . . . .	Jackson . . . . .	177.50		
Service line (low tension pole line) . . . . .	Josephine . . . . .			
Service line (low tension pole line) . . . . .	Jackson . . . . .	50.00	42.00	
Jacksonville system . . . . .	Jackson . . . . .	49,600.00	42,000.00	
Central Point system . . . . .	Jackson . . . . .	27,520.00	28,117.74	
Gold Hill system . . . . .	Jackson . . . . .	7,040.00	5,914.00	
Service line (low tension pole line), Gold Ray system . . . . .	Jackson . . . . .	14,400.00	12,086.00	
Transmission line (high tension pole line) . . . . .	Jackson . . . . .	6,080.00	6,107.00	
Transmission line (high tension pole line) . . . . .	Jackson . . . . .	8,200.00	2,688.00	
Line from Grants Pass to Greenback mine . . . . .	Jackson . . . . .	96,812.00	78,042.00	
Line from Grants Pass to Greenback mine . . . . .	Josephine . . . . .	85,212.00	1,860.80	
Line from Grants Pass to Greenback mine . . . . .	Josephine . . . . .	8,100.00	1,086.80	
Line from Grants Pass to Greenback mine . . . . .	Josephine . . . . .	2,000.00	1,280.00	
Line from Grants Pass to Greenback mine . . . . .	Josephine . . . . .	100.00	64.00	

TABLE X.  
Statement of the summaries of the assessment rolls of the several counties of the State of Oregon for the year 1908, as  
equalized by the County Boards of Equalization and the State Board of equalization.  
(COMPILED BY THE BOARD OF STATE TAX COMMISSIONERS.)

County	Tillable lands			Non-tillable lands			Improvements on deeded or patented lands		
	As equalised by county board			As equalised by county board			As equalised by county board		
	Number acres	Value	A.v. value	Number acres	Value	A.v. value	Number acres	Value	A.v. value
Baker.....	95,791.65	\$ 1,919,165.00	\$ 20.04	440,817.08	\$ 1,887,210.00	\$ 8.16	8	\$ 334,985.00	
Benton.....	64,986	\$ 1,461,560.00	\$ 22.88	1,682,636.00	\$ 6.80		1,867,565.00		
Clackamas.....	90,290	\$ 1,889,116.10	\$ 63.91	8,485,600.00	\$ 16.89		160,560.00		
Clatsop.....	5,879.90	\$ 761.00	17.61	478,987.81	\$ 8.10		494,948.00		
Columbia.....	12,790	\$ 677,465.00	\$ 52.97	406,184.00	\$ 21.94		544,630.00		
Cook.....	16,848	\$ 983,280.00	\$ 57.17	734,716.10	\$ 7.82		734,716.10		
Crook.....	69,185	\$ 867,459.10	\$ 6.32	1,268,968.10	\$ 4.67		1,268,968.10		
Curry.....	3,335	\$ 149,915.00	\$ 45.09	2,988,658.00	\$ 2,082,038.00	\$ 9.61	160,565.00		
Douglas.....	94,647	\$ 2,161,110.10	\$ 22.88	13,568,790.00	\$ 13,568,790.00	\$ 7.84	868,360.00		
Gilliam.....	222,612	\$ 8,415,375.00	\$ 16.38	276,884.00	\$ 619,465.00	\$ 1.72	290,239.00		
Grant.....	31,925	\$ 882,787.00	\$ 11.05	696,435.00	\$ 75.77	\$ 1.44	206,508.00		
Harney.....	72,680	\$ 80.00	11.50	1,707,984.00	\$ 1,686,480.00	\$ 1.44	113,915.00		
Hood River.....	16,981	\$ 748,126.00	\$ 45.91	92,570.00	\$ 6.99		141,710.00		
Jackson.....	88,616	\$ 6,815,329.10	\$ 75.60	1,161,876.00	\$ 11,110,876.00	\$ 10.02	709,186.00		
Josephine.....	20,268	\$ 727,852.00	\$ 85.92	986,387.00	\$ 2,897,490.00	\$ 0.71	877,065.00		
Klamath.....	67,800	\$ 656,427.00	\$ 9.68	606,938.00	\$ 4,649,224.00	\$ 7.66	199,288.00		
Lake.....	46,230	\$ 297,401.00	\$ 6.58	724,720.00	\$ 2,267,088.00	\$ 8.18	708,740.00		
Lane.....	138,611	\$ 2,880,715.00	\$ 17.60	1,838,888.00	\$ 8,601,506.00	\$ 6.88	700,940.00		
Lincoln.....	6,195	\$ 170,442.00	\$ 82.91	905,741.00	\$ 2,900,901.00	\$ 0.91	91,511.00		
Linn.....	186,574	\$ 4,568,896.00	\$ 24.14	868,987.00	\$ 8,140,180.00	\$ 10.10	949,010.00		
Malheur.....	100,773	\$ 1,640,106.00	\$ 16.20	8	\$ 640,479.00	\$ 677,316.00	\$ 1.26	186,216.00	
Marion.....	209,607	\$ 2,165,800.00	\$ 10.48	8	\$ 606,858.00	\$ 16,918,745.00	\$ 29.44	2,118,418.00	
Morrow.....	.....	.....	.....	8	\$ 2,134,701.00	\$ 8.21	284,255.00		
Multnomah.....	116,626	\$ 3,776,860.10	\$ 28.10	8	\$ 31,428,270.00	\$ 114.22	2,241,026.00		
Polk.....	267,823	\$ 4,016,760.00	\$ 15.00	820,858.00	\$ 8,861,220.00	\$ 0.97	637,690.00		
Sherman.....	18,636	\$ 938,590.00	\$ 69.10	195,619.00	\$ 9,986,880.00	\$ 17.09	186,975.00		
Tillamook.....	449,654	\$ 429,867.00	\$ 21.26	666,664.14	\$ 1,986,613.00	\$ 8.18	869,166.00		
Umatilla.....	148,426	\$ 2,080,615.00	\$ 14.36	492,647.00	\$ 987,986.00	\$ 1.90	458,715.00		
Union.....	71,372	\$ 6,118,440.00	\$ 21.60	406,847.00	\$ 1,881,880.00	\$ 4.71	882,200.00		
Wallowa.....	185,877	\$ 1,810,625.00	\$ 9.65	420,954.00	\$ 889,126.00	\$ 1.72	381,846.00		
Wasco.....	97,180	\$ 4,027,485.00	\$ 41.44	865,052.00	\$ 4,075,485.00	\$ 18.17	980,890.00		
Washington.....	20,887	\$ 152,809.00	\$ 7.51	450,588.00	\$ 1,028,859.00	\$ 8.81	188,890.00		
Wheeler.....	118,712	\$ 4,294,515.00	\$ 36.18	281,827.00	\$ 2,360,606.00	\$ 8.02	607,615.00		
Yamhill.....	.....	.....	.....	8	\$ 18,468,970.00				
State.....	8,073,277.00	\$ 67,874,464.00	.....	8	\$ 19,088,156.97	\$ 162,995,259.00			

<sup>a</sup> Includes non-tillable lands.

TABLE X—Continued.

County	Town and city lots	Improvements on town and city lots		Improvements on lands not deeded or patented		Railroad bed and right-of-way		Irrigation canals, ditches and rights-of-way, power lines	
		As equalized by county board		As equalized by county board		As equalized by county boards		As equalized by county board	
		Value	Value	Value	Value	No. miles	Value	No. miles	Value
Baker	\$ 2,224,560.00	\$ 2,725.00	\$ 107,745.00	128.80	\$ 1,922,860.00	\$ 115,581.91	\$ 1,625,561.91	\$ 1,625,561.91	\$ 1,625,561.91
Benton	573,550.00	883,420.00	26.00	47.97	859,640.00	7,497.18	7,497.18	7,497.18	7,497.18
Clackamas	2,479,181.00	1,605,197.00	-----	68	1,202,246.00	19,150.66	19,150.66	19,150.66	19,150.66
Clatsop	820,450.00	618,023.00	-----	17,150.00	72.50	1,388,860.00	6,026.62	6,026.62	6,026.62
Columbia	2,698,142.00	294,180.00	-----	661,760.00	1,110	2,190,100.00	-----	-----	-----
Cook	118,725.00	188,720.00	66,919.00	16,455.00	47	184,900.00	8,884.04	8,884.04	8,884.04
Douglas	46,566.00	78,870.00	86,046.00	86,046.00	-----	-----	-----	-----	-----
Grant	790,386.00	161,365.10	86,656.00	116.15	382,460.00	28,088.88	28,088.88	28,088.88	28,088.88
Harney	58,241.00	227,850.00	26,745.00	89.90	851,700.00	9,723.86	9,723.86	9,723.86	9,723.86
Hood River	32,295.00	187,043.00	9,995.00	8	14,410.00	1,860.00	1,860.00	1,860.00	1,860.00
Jackson	270,862.00	76,640.00	9,375.00	48.40	388,575.00	8,883.94	8,883.94	8,883.94	8,883.94
Klamath	2,187,701.00	2,027,181.00	9,675.00	82.78	1,866,860.00	22,669.94	22,669.94	22,669.94	22,669.94
Lake	588,886.00	764,940.00	14,408.00	-----	1,113,880.00	80,166.01	80,166.01	80,166.01	80,166.01
Lane	691,918.00	216,875.00	17,380.00	-----	15,226.00	-----	-----	-----	-----
Lincoln	41,565.00	118,038.00	16,110.00	-----	-----	-----	-----	-----	-----
Linn	1,558,870.00	1,485,445.00	184,700.00	96.90	1,476,400.00	14,873.88	14,873.88	14,873.88	14,873.88
Malheur	922,720.00	107,050.00	24,640.00	48	905,540.00	4,780.00	4,780.00	4,780.00	4,780.00
Marion	286,610.00	1,26,420.00	10,860.00	188	1,022,650.00	13,789.25	13,789.25	13,789.25	13,789.25
Morrow	8,122,010.00	8,811,615.00	11,880.00	286.76	156,400.00	5,807.17	5,807.17	5,807.17	5,807.17
Multnomah	241,115.00	415,680.00	60,115.00	140	2,086,650.00	14,647.07	14,647.07	14,647.07	14,647.07
Polk	118,480,182.00	89,241,310.00	16,815.00	66.05	1,044,800.00	16,038.80	16,038.80	16,038.80	16,038.80
Sherman	81,750.00	280,240.00	-----	112.89	8,413,460.00	80,264.76	80,264.76	80,264.76	80,264.76
Umatilla	801,586.00	216,960.00	23,820.00	73.67	704,800.00	9,566.90	9,566.90	9,566.90	9,566.90
Union	1,013,086.00	1,681,091.00	14,460.00	21	698,860.00	9,126.66	9,126.66	9,126.66	9,126.66
Wallowa	427,390.00	885,655.00	98,205.00	281.16	6,381,428.70	26,496.88	26,496.88	26,496.88	26,496.88
Wasco	188,465.00	319,605.00	17,975.00	122.65	771,636.00	6,296.67	6,296.67	6,296.67	6,296.67
Washington	499,610.00	740,805.00	54,470.00	47.50	287,500.00	5,000.00	5,000.00	5,000.00	5,000.00
Wheeler	349,095.00	396,350.00	46,575.00	97.73	646,926.00	5,598.42	5,598.42	5,598.42	5,598.42
Yamhill	28,370.00	73,725.00	11,750.00	61.42	448,220.00	7,297.68	7,297.68	7,297.68	7,297.68
State	\$ 145,651,415.00	\$ 60,935,931.00	\$ 1,859,998.00	68.17	608,220.00	10,360.96	10,360.96	10,360.96	10,360.96

1 Includes fifty-eight miles logging road, value \$13,300; rolling stock, \$164,600.

TABLE X—Continued.

County	Telegraph and telephone lines			Street railway bed			Railroad rolling stock	
	As equalized by county board			As equalized by county board				
	No. miles	Value	A.v. value	No. miles	Value	A.v. value		
Baker	450.45	\$ 78,680.00	\$ 174.45				\$ 148,460.00	
Benton	16,885.00	80.15					18,870.00	
Clackamas	47,940.00	247.11					92,215.00	
Columbia	5,390.00	16.46					90,601.00	
Cook	37,140.00	77.86					304,520.00	
Crook	6,404.00	20.46					89,325.00	
Curry	8,045.00	56.39						
Douglas	2,120.00	40.77						
Dunn	124,196.00	182.95						
Grant	40,285.00	226.70						
Harney	5,490.00	20.67						
Hood River	1,315.00	19.84						
Jackson	3,985.00	142.36						
Josephine	78,600.00	419.78						
Klamath	78,160.00							
Lake	8,746.00							
Lane	5,079.00	13.02						
Lincoln	64,186.00	281.88	2.50					
Linn	8,869.00	17.41						
Malheur	125,865.00	814.64						
Marion	17,915.00	96.28						
Morrow	245,280.00	844.49	11					
Multnomah	18,745.00	79.40						
Polk	1,045,480.00	1,944.44	254.26					
Sherman	178,510	1115.90						
Thielsen	57,355	21,04.00						
Umatilla	14,595.00	168.94						
Union	6,780.00	277.72						
Wallowa	167,660.00	92.26						
Wasco	38,010.00							
Washington	185,50	7,200.00						
Wheeler	30,460.00	150.30						
Yamhill	198	19,914.00	107.86					
	119	2,165.00	18.19					
	186.77	18,960.00	121.65					
State	\$ 8,668.95	\$ 2,806,694.00	-----				\$ 4,250,861.00	
				272.01	\$ 2,738,320.00			
							\$ 4,250,861.00	

REPORT OF BOARD OF STATE TAX COMMISSIONERS.

65

TABLE X—Continued.

County	Steamboats, sail-boats, stationary engines, manufacturing machinery		Merchandise and stock in trade		Farming implements, wagons, carriages, etc.		Money		Notes and accounts		Shares of stock	
	As equalized by county board	As equalized by county board	As equalized by county board	Value	Value	Value	As equalized by county board	Value	As equalized by county board	Value	As equalized by county board	Value
Baker	\$ 264,985.00	\$ 487,840.00	\$ 77,675.00	\$ 41,245.00	\$ 46,645.00	\$ 220,260.00						
Benton	10,392.00	137,905.00	32,440.00	15,610.00	6,706.00	50,840.00	60,250.00	1,800.00	210,600.00			
Clackamas	661,980.00	690,615.00	69,860.00	23,126.00	131,700.00	417,959.00	286,595.00	56,495.00				
Oakland	107,940.00	326,762.00	41,010.00	81,238.00	41,960.00	63,770.00	245,028.00	5,465.00				
Oregon	671,210.00	198,620.00	32,126.00	18,173.00	2,174.00	18,195.00	88,180.00	297,811.00				
Coos	880,843.00	352,760.00	41,960.00	18,173.00	2,174.00	18,195.00	88,180.00	297,811.00				
Crook	38,190.00	130,190.00	18,173.00	18,195.00	2,174.00	18,195.00	88,180.00	297,811.00				
Curry	56,154.00	93,188.00	18,195.00	18,195.00	2,174.00	18,195.00	88,180.00	297,811.00				
Douglas	511,315.00	469,810.00	18,195.00	18,195.00	2,174.00	18,195.00	88,180.00	297,811.00				
William	24,716.00	102,257.00	18,195.00	18,195.00	2,174.00	18,195.00	88,180.00	297,811.00				
Grant	86,648.00	96,180.00	44,865.00	44,865.00	88,388.00	44,865.00	88,388.00	69,987.00				
Harney	18,769.00	44,400.00	32,636.00	32,636.00	32,636.00	32,636.00	32,636.00	21,860.00				
Hood River	60,076.00	188,081.00	38,360.00	38,360.00	3,846.00	6,900.00	6,900.00	62,700.00				
Jackson	289,741.00	475,001.00	122,298.00	122,298.00	422,686.00	192,385.00	192,385.00	17,000.00				
Josephine	415,125.00	381,530.00	64,290.00	64,290.00	20,400.00	182,657.00	182,657.00	8,635.00				
Klamath	41,740.00	118,610.00	68,635.00	68,635.00	8,522.00	87,000.00	87,000.00	98,825.00				
Lake	16,020.00	88,975.00	56,246.00	56,246.00	86,844.00	36,349.00	36,349.00	19,630.00				
Lane	194,000.00	611,555.00	147,016.00	147,016.00	166,720.00	468,960.00	468,960.00	304,860.00				
Lincoln	28,386.00	61,025.00	11,412.00	11,412.00	9,382.00	30,889.00	30,889.00	9,382.00				
Linn	207,910.00	607,465.00	180,070.00	180,070.00	179,886.00	561,410.00	561,410.00	96,200.00				
Malheur	10,060.00	105,970.00	60,075.00	60,075.00	14,950.00	60,000.00	60,000.00	70,960.00				
Marion	64,890.00	1,170,188.00	191,384.00	191,384.00	2,124,066.00	60,589.00	60,589.00					
Multnomah	25,880.00	172,485.00	72,186.00	72,186.00	12,610,285.00	167,970.00	167,970.00	126,000.00				
Polk	6,766,490.00	14,384,220.00	681,610.00	681,610.00	12,610,285.00	42,880.00	42,880.00	80,385.00				
Sherman	137,946.00	277,006.00	71,686.00	71,686.00	112,615.00	28,785.00	28,785.00	89,000.00				
Thillamook	17,055.00	124,655.00	88,170.00	88,170.00	8,826.00	8,826.00	8,826.00	415,110.00				
Umatilla	84,680.00	180,675.00	92,985.00	92,985.00	188,095.00	118,610.00	118,610.00	88,375.00				
Union	19,000.00	619,405.00	108,985.00	108,985.00	89,140.00	180,256.00	180,256.00	180,176.00				
Wallowa	119,945.00	584,055.00	196,840.00	196,840.00	72,980.00	19,066.00	19,066.00	648,645.00				
Wasco	172,776.00	286,545.00	96,380.00	96,380.00	178,810.00	62,086.00	62,086.00	78,800.00				
Washington	128,960.00	264,025.00	155,125.00	155,125.00	211,845.00	8,500.00	8,500.00	47,675.00				
Wheeler	18,075.00	69,985.00	8,925.00	8,925.00	172,485.00	606,925.00	606,925.00	855,165.00				
Yamhill	181,365.00	450,435.00	138,025.00	138,025.00								
State	\$ 11,365,121.00	\$ 28,798,768.00	\$ 3,270,622.00	\$ 3,270,622.00	\$ 16,814,846.00	\$ 5,387,908.00	\$ 5,387,908.00	\$ 6,779,664.00				

<sup>a</sup> Includes notes and accounts.

TABLE X—Continued.

County	Household furniture, watches, jewelry, etc.				Horses and mules				Cattle				Sheep and goats			
	Equalized by county board				As equalized by county board				As equalized by county board				As equalized by county board			
	Value	Number	Value	Av. value	Value	Number	Value	Av. value	Value	Number	Value	Av. value	Value	Number	Value	Av. value
Baker	\$ 144,965.00	7,949	\$ 188,450.00	\$ 23.71	\$ 83,985	\$ 277	200.00	\$ 8.17	116,570	\$ 174,386.00	\$ 1.51					
Benton	55,125.00	2,111	96,935.00	45.92	5,985	70,970	0.00	11.85	39,010.00	1,911						
Clackamas	81,635.00	1,269	78,215.00	61.68	3,686	64,665.00	0.00	18.29	10,365.00	2,777						
Columbia	103,229.00	1,768	86,440.00	98.66	2,872	63,115.00	0.00	18.49	4,736	4,736						
Olathe	126,861.00	1,260	126,861.00	72.16	6,875	142,640.00	0.00	20.76	1,798	4,591.00	2,856					
Oregon	159,682.00	9,386	94,670.00	40.03	13,487	178,385.00	0.00	13.22	10,817.00	1,611						
Oos	10,116	10,116	21,314.00	20.91	80,882	810,886.00	0.00	10.07	102,880	176,645.00	1,772					
Curry	24,210.00	778	41,190.00	53.92	5,851	91,940.00	0.00	17.16	22,650	47,384.00	2,939					
Douglas	288,120.00	6,617	818,920.00	65.63	21,976	283,065.00	0.00	18.24	68,986	201,155.00	2,338					
Gilliam	45,886.00	6,682	48,360.00	72.26	4,261	68,987.00	0.00	16.22	61,094	120,681.00	1,977					
Grant	38,986.00	6,184	167,241.00	27.04	26,613	885,288.00	0.00	11.82	117,886	298,554.00	2,000					
Harney	28,570.00	6,364	31,350.00	26.00	44,448	440,490.00	0.00	10.00	59,988	110,966.00	2,000					
Hood River	41,740.00	992	42,880.00	42.73	978	13,421.00	0.00	18.79	19,956	80,900.00	1,644					
Jackson	227,227.00	4,608	298,000.00	56.92	10,114	198,725.00	0.00	19.65	10,938	38,631.00	2,922					
Josephine	185,380.00	1,990	121,980.00	56.25	5,708	109,155.00	0.00	18.18	1,719	7,477.00	1,935					
Klamath	61,460.00	6,171	167,754.00	67.18	6,401	106,836.00	0.00	26.06	4,966	9,911.00	8,000					
Lake	28,750.00	6,811	104,120.00	19.66	27.16	273,070.00	0.00	10.07	100,883	205,070.00	2,000					
Lane	228,400.00	6,888	268,665.00	40.46	21,088	240,975.00	0.00	11.43	86,864	71,155.00	1,977					
Lincoln	48,681.00	984	88,060.00	85.41	5,218	76,216.00	0.00	14.62	10,665	18,926.00	1,776					
Linn	278,320.00	8,005	488,920.00	61.04	28,448	378,185.00	0.00	16.18	87,956	112,870.00	2,936					
Malheur	46,420.00	8,973	215,900.00	24.05	22,982	391,050.00	0.00	19.18	188,750	416,392.00	2,920					
Marion	58,056.00	7,646	661,700.00	73.47	16,988	303,486.00	0.00	19.58	25,557	78,683.00	2,938					
Multnomah	68,020.00	4,619	272,985.00	69.08	4,781	67,861.00	0.00	14.84	149,646	849,408.00	2,938					
Polk	6,948,806.00	7,980	69,856.00	76.73	9,988	294,086.00	0.00	28.44	1,746	6,926	2,938					
Sherman	140,906.00	4,848	188,070.00	87.80	7,674	97,975.00	0.00	13.64	85,676	66,639.00	1,977					
Umatilla	58,380.00	6,849	268,900.00	40.74	1,961	81,980.00	0.00	16.88	8,418	26,326.00	8,000					
Wasco	87,770.00	1,388	66,405.00	49.63	9,860	189,806.00	0.00	14.15	1,673	2,405.00	1,445					
Wallowa	169,370.00	14,769	75,936.00	50.57	15,704	188,480.00	0.00	11.90	165,604	264,415.00	2,945					
Wasco	162,220.00	8,938	281,900.00	27.68	12,610	146,656.00	0.00	11.64	9,446	18,446.00	1,446					
Wasco	80,456.00	9,192	40,900.00	40.92	4,716	474,290.00	0.00	16.81	10,898	162,898.00	8,800					
Wasco	131,810.00	6,386	224,445.00	85.08	8,514	90,945.00	0.00	10.68	116,050	174,486.00	8,800					
Washington	201,886.00	6,185	372,370.00	60.21	18,865	204,446.00	0.00	18.74	10,890	19,660.00	1,911					
Washington	2,400.00	8,082	99,445.00	42.49	11,803	204,550.00	0.00	15.00	10,415	100,190.00	1,921					
Yamhill	328,886.00	6,090	447,370.00	63.64	204,565.00	17.83			88,600	88,110.00	2,938					
State	\$ 8,779,684.00	177,294	\$ 8,071,401.00	-----	486,971	\$ 6,648,167.00	-----		-----	-----	-----	1,738,041	\$ 3,919,798.00	-----		

TABLE X—Concluded.

County	Swine			Dogs			Total value of taxable property as equalized by the county board of equalization	
	As equalized by county board			As equalized by the county board of equalization				
	Number	Value	A.v. value	Number	Value	A.v. value		
Baker	8,652	\$ 12,665.00	\$ 8.58	12	\$ 350.00	\$ 29.17	\$ 9,062,380.00	
Benton	1,303	\$ 3,460.00	\$ 2.90	1	\$ 6.00	\$ 5.12	\$ 14,654,283.12	
Clackamas	1,049	4,126.00	8.98					
Olathe	831	631.00	2.09					
Olinombia	1,249	5,900.00	6.64	90	730.00	8.11	22,860,688.00	
Oose	2,265	8,478.00	1.58	495	8,497.00	7.06	14,664,282.12	
Crook	1,580	7,402.00	2.96	8	160.00	50.00	15,514,488.00	
Curry	6,998	2,666.00	2.57					
Douglas	6,658	18,720.00	8.87	26	1,140.00	45.80	8,388,473.00	
William	1,832	9,322.00	5.11					
Grant	1,062	2,816.00	2.68					
Harney	650	1,912.00	2.90	46	186.00	4.04	5,500,428.00	
Hood River	148	927.00	2.29					
Jackson	4,116	12,973.00	6					
Josephine	1,690	7,043.00	4.43	8	106.00	21.00	26,656,249.00	
Klamath	1,168	4,026.00	3.45					
Lake	848	696.00	2.00					
Lane	6,494	18,465.00	2.87	27	770.00	28.62	19,181,315.00	
Lincoln	655	1,651.00	2.87	28	728.00	81.43	1,152,632.00	
Linn	10,802	37,155.00	3.44	1,916	14,916.00	7.42	21,228,986.00	
Malheur	1,431	7,165.00	5.00					
Marion	7,108	24,824.00	3.42					
Morrow	1,896	6,241.00	4.57					
Multnomah	1,414	6,735.00	4.76	4	60.00	16.00	7,732,299.00	
Polk	8,946	10,880.00	2.74	60	1,805.00	28.16	28,187,737.00	
Sherman	1,501	7,025.00	1.50	347	1,976.00	6.69	10,075,000.00	
Tillamook	1,234	4,055.00	3.29					
Umatilla	3,892	12,690.00	3.23					
Union	6,210	12,505.00	2.40	2	10.00	6.00	7,109,835.00	
Wallowa	9,383	32,480.00	3.46					
Wasco	6,249	14,076.00	2.68					
Washington	2,245	12,450.00	5.54					
Wheeler								
Yamhill	6,641	24,815.00	3.70					
State	97,144	\$ 827,608.00	-----		4,270	\$ 34,288.00	\$ 598,188,968.70	

TABLE XI.  
Statement of the summaries of the assessment rolls of the several counties of the State of Oregon for the year 1909,  
as equalized by the County Boards of Equalization and by the Board of State Tax Commissioners.  
(COMPILED BY THE BOARD OF STATE TAX COMMISSIONERS.)

County	Tillable lands			Non-tillable lands			Improvements on dotted or par- tially cleared land	
	As equalized by county board			As equalized by county board			As equalized by county board	
	Number of acres	Value	Av. value	Number of acres	Value	Av. value	Value	Value
Baker	96,997.96	\$ 1,978,860.00	\$ 20.40	464,712.69	\$ 1,428,175.00	\$ 8.07	\$ 18,840.00	\$ 810,357.00
Benton	65,564	1,950,715.00	29.78	361,550	2,946,858.00	8.00	1,729,350.00	1,692,680.00
Clackamas	92,489	6,487,080.00	68.82	681,299	7,948,000.00	14.96	7,872,718.00	7,888,000.00
Oblast	6,369	99,238.00	18.62	491,186.86	8,872,718.00	7.88	169,630.00	169,630.00
Columbia	11,285	675,675.00	60.13	400,587	9,417,720.00	28.49	416,948.00	416,948.00
Cooke	16,702.25	946,387.00	56.68	709,798.68	7,451,045.00	9.68	579,640.00	579,640.00
Crook	70,986	418,680.00	5.88	1,848,956	4,828,928.00	8.61	201,361.00	201,361.00
Curry	8,894	183,011.00	89.19	1,282,907	2,514,724.00	8.80	194,610.00	194,610.00
Douglas	88,140	8,081,940.00	82.46	1,868,565	18,686,650.00	7.81	768,116.00	768,116.00
Franklin	388,172	8,665,709.00	14.71	890,343	676,215.00	1.48	236,808.00	236,808.00
Grant	2,677	960,000.00	16.26	707,316	2,186,218.00	2.89	244,759.00	244,759.00
Harney	22,150	2,852,820.00	128.62	601,671	1,214,450.00	2.06	287,320.00	287,320.00
Hood River	108,511	6,085,383.00	65.72	1,014,791	1,288,400.00	11.90	326,225.00	326,225.00
Jackson	19,776	1,753,720.00	98.86	1,076,601	10,584,402.00	9.84	948,373.00	948,373.00
Josephine	88,189	1,188,104.00	13.44	986,096	8,456,385.00	8.01	856,385.00	856,385.00
Klamath	171,278	2,675,698.00	9.60	1,012,108	6,225,636.00	6.21	276,210.00	276,210.00
Lake	117,968	2,647,680.00	22.44	1,891,895	8,646,814.00	4.81	160,680.00	160,680.00
Lane	6,508	1,665,072.00	26.87	889,886	9,487,895.00	6.82	763,460.00	763,460.00
Linn	189,058	5,584,405.00	29.27	794,955	2,898,188.00	8.65	99,465.00	99,465.00
Malheur	114,858.85	8,154,155.00	27.45	448,957.78	9,995,190.00	12.55	1,047,185.00	1,047,185.00
Marion	2,645,011	16,445,601.00	90.17	104,32	561,615.00	1.35	2,158,165.00	2,158,165.00
Multnomah	157,618.25	8,246,269.00	12.80	680,268	2,016,420.00	4.68	809,260.00	809,260.00
Polk	281,704	6,618,410.00	28.60	1,06,698	2,807,250.00	16.94	644,380.00	644,380.00
Sherman	14,048	1,007,905.00	14.98	1,98,982	2,825,625.00	2.52	198,985.00	198,985.00
Umatilla	485,944	18,455,750.00	71.73	578,140	9,474,385.00	16.53	1,838,175.00	1,838,175.00
Union	78,707	6,847,860.00	88.29	689,542	8,794,487.00	5.63	887,660.00	887,660.00
Wasco	141,080	1,964,040.00	26.62	448,941	2,114,030.00	4.71	844,660.00	844,660.00
Washington	101,077.81	2,161,126.00	16.26	438,704	1,884,660.00	8.16	438,660.00	438,660.00
Wheeler	121,707	6,846,016.00	52.96	886,028.68	5,067,650.00	14.21	1,178,220.00	1,178,220.00
Yamhill	121,117	4,981,029.00	40.71	452,068	2,558,694.00	5.66	141,088.00	141,088.00
<b>Totals</b>		<b>\$ 4,648,688.865</b>	<b>\$ 185,460,188.00</b>	<b>\$ 29,78</b>	<b>19,288,698.59</b>	<b>\$ 189,815,868.00</b>	<b>\$ 7,27</b>	<b>\$ 20,637,407.00</b>

<sup>a</sup> Includes some improvements.

TABLE XI—Continued.

County	Town and city lots in town and city lots deeded or patented	Improvements not Railroad bed and right-of-way		Irrigation canals, ditches and rights-of-way; power lines	
		As equalized by county board		As equalized by county board	
		Value	Value	Value	Value
Baker	\$ 1,254,145.00	\$ 8,175.00	\$ 90,635.00	156.48	\$ 1,960,645.00
Benton	1,170,809.00	423,609.00	100.00	67.88	470,130.00
Clackamas	4,246,370.00	912,880.00	19,176.00	86.21	1,118,170.00
Columbia	2,479,720.00	670,721.00	2,770.00	5 10,755.00	487,660.00
Cook	414,868.00	384,195.00	16,010.00	46.50	2,032,800.00
Crook	2,782,964.00	1,006,280.00	65,769.00	294,400.00	897,600.00
Curry	148,926.00	24,026.00	15,260.00		
Douglas	45,340.00	1,186,176.00	188,280.00	157.90	4,082,260.00
Gilliam	1,163,076.00	271,128.00	15,826.00	91.80	2,087,000.00
Grant	145,200.00	144,812.00	32,207.00	8.	14,400.00
Harney	80,245.00	195,210.00	28,875.00		
Hood River	622,396.00	423,185.00	18,155.00	45.35	1,023,180.00
Jackson	1,990,018.00	1,989,066.00	8,811.00	82.78	2,825,800.00
Josephine	667,866.00	792,886.00	192,680.00	82.92	1,297,900.00
Klamath	928,883.00	891,481.00	19,015.00	4.	18,650.00
Lake	196,610.00	238,880.00	26,000.00		
Lane	2,297,045.00	1,787,900.00	77,296.00	154.80	1,618,770.00
Lincoln	810,821.00	105,370.00	21,075.00	41.50	924,900.00
Linn	1,204,115.00	1,310,610.00	18,610.00	187.75	2,285,500.00
Malheur	856,128.00	218,902.00	12,815.00	26.76	308,680.00
Marion	8,701,888.00	8,655,765.00	54,815.00		2,267,160.00
Morrow	261,786.00	486,865.00	10,400.00	65.06	1,658,750.00
Multnomah	126,581,917.00	43,660,155.00	10,000.00	92.88	8,213,900.00
Polk	488,595.00	671,515.00	39,740.00	73.67	1,154,920.00
Shasta	77,145.00	189,065.00	6,295.00	48.86	488,860.00
Siskiyou	373,207.00	118,470.00	1,250.00	5.	22,800.00
Tillamook	1,158,375.00	2,222,613.00	184,046.00	290.30	7,974,797.60
Umatilla	1,170,100.00	1,461,360.00	15,880.00	119.00	2,880,740.00
Union	289,380.00	323,938.00	46,900.00	46.87	888,380.00
Wallowa	984,040.00	919,655.00	21,745.00	70.84	1,389,600.00
Wasco	638,715.00	548,085.00	21,425.00	82.90	721,460.00
Washington	45,000.00	59,945.00	13,850.00		
Wheeler	700,365.00	1,207,800.00	61,765.00	88.17	902,460.00
Yamhill					
Totals	\$ 168,632,202.00	\$ 68,119,859.00	\$ 1,900,951.00	2,218,795	\$ 4,839,100.00
					\$ 45,190,822.60

<sup>1</sup> Includes some improvements.  
<sup>2</sup> Miles logging railroad; value, \$62,800.00.  
<sup>3</sup> Includes some property on leased lands.  
<sup>4</sup> Includes platted acreage.  
<sup>5</sup> Includes 55.75 franchises.

TABLE XI—Continued.

County	Telegraph and telephone lines		Street railway bed		Railroad rolling stock		Steamboats, sail-boat, stationary engines & machinery	
	As equalized by county board		As equalized by county board		As equalized by county board		As equalized by county board	
	No. of miles	Value	No. of miles	Value	No. of miles	Value	No. of miles	Value
Baker	478.26	\$ 90,860.00			\$ 159,555.00	\$ 267,276.00		
Benton	891	9,640.00			31,920.00	61,650.00		
Clackamas	200.16	58,897.00			86,250.00	1,050,595.00		
Clatsop	841	8,447.00			90,601.00	115,965.00		
Columbia	187	46,946.00			457,001.00	88,888.00		
Cook	340	7,078.00			280,000.00	46,926.00		
Crook	268	6,161.00					414,616.00	
Curry	102	6,000.00					58,380.00	
Douglas	413,876	143,910.00					34,265.00	
Gilliam	204.79	44,874.00					888,600.00	
Grant	184	8,320.00					32,960.00	
Harney	68	8,946.00					89,740.00	
Hood River	27	87,200.00					58,646.00	
Jackson	288.60	136,100.00					205,940.00	
Josephine	198	69,890.00					310,816.00	
Klamath	491	24,915.00					858,975.00	
Lake	408	30,980.00					65,440.00	
Lane	228.15	94,625.00					92,300.00	
Lincoln	266.60	5,625.00					180,845.00	
Linn							181,765.00	
Malheur							28,700.00	
Marion	886.24	27,260.00					272,500.00	
Morrow	198.45	22,982.00					26,890.00	
Multnomah	482.64	23,886.00					186,225.00	
Folk		1,064,980.00					150,050.00	
Sherman	87.26	29,800.00					270,780.00	
Tillamook	865	14,060.00					108,960.00	
Umatilla	872	8,580.00					80,120.00	
Union	402.71	67,280.00					10,960.00	
Wallowa	221	84,678.00					4,300.00	
Wasco	168.35	10,040.00					638,850.00	
Washington	140.59	45,450.00					250,550.00	
Washington	140	9,312.00					270,820.00	
Wheeler	100.77	3,400.00					15,600.00	
Yamhill							168,950.00	
<b>Totals</b>		<b>\$ 8,666,945</b>	<b>\$ 2,577,026.40</b>		<b>228,39</b>	<b>\$ 4,810,425.00</b>	<b>\$ 79,665.00</b>	<b>\$ 14,428,600.00</b>

<sup>a</sup> Includes logging road rolling stock. <sup>b</sup> Includes street railway rolling stock.

<sup>c</sup> Includes sawlogs and lumber; value, \$17,970.00

TABLE XI—Continued.

County	Merchandise and stock in trade		Farming implements, wagons, carriages, etc.		Money	Notes and accounts	Shares of stock As equalised by county board
	Value	Value	Value	Value			
Baker	\$ 417,026.00	\$ 89,620.00	\$ 35,726.00	\$ 81,345.00	\$ 217,170.00		
Benton	214,110.00	51,100.00	28,100.00	69,845.00	55,000.00		
Clackamas	401,465.00	154,980.00	53,080.00	12,080.00	55,395.00		
Columbia	828,323.00	22,585.00	800.00	868,150.00	868,150.00		
Coos	138,516.00	87,628.00	96,969.00	8,605.00	138,969.00		
Crook	42,500.00	42,500.00	10,000.00	262,888.00	125,550.00		
Curry	125,481.00	68,174.00	60,426.00	14,600.00	125,550.00		
Douglas	27,570.00	19,496.00	4,646.00	12,000.00	161,410.00		
Gilliam	572,410.00	146,180.00	386,555.00	10,000.00	188,000.00		
Grant	172,240.00	157,500.00	48,572.00	165,186.00	70,000.00		
Harney	94,865.00	66,298.00	12,000.00	60,800.00	67,000.00		
Hood River	138,426.00	64,975.00	8,250.00	82,960.00	128,880.00		
Jackson	210,426.00	87,080.00	40,256.00	14,515.00	201,708.00		
Josephine	371,518.00	184,885.00	278,174.00	15,000.00	140,206.00		
Klamath	290,370.00	57,826.00	15,450.00	150,086.00	8,500.00		
Lake	172,380.00	57,926.00	10,760.00	298,977.00	248,572.00		
Lane	162,490.00	58,780.00	42,110.00	144,490.00	261,572.00		
Lincoln	66,415.00	188,890.00	197,866.00	479,010.00	886,490.00		
Linn	65,988.00	8,794.00	3,988.00	18,431.00	9,986.00		
Malheur	648,800.00	213,886.00	128,386.00	573,665.00	160,100.00		
Marion	121,165.00	56,180.00	11,813.00	12,615.00	118,780.00		
Morrow	1,162,383.00	211,186.00	11,813.00	182,871.00			
Multnomah	245,360.00	187,976.00	286,140.00	128,100.00	7,708,870.00		
Polk	263,615.00	676,615.00	11,974,729.00	34,805.00	91,440.00		
Sherman	140,180.00	97,990.00	67,940.00	12,111,620.00			
Tillamook	108,026.00	385,195.00	245,615.00	1,085,435.00	727,050.00		
Umatilla	756,600.00	165,395.00	48,645.00	986,046.00	260,380.00		
Union	876,345.00	27,750.00	63,555.00	582,550.00	160,410.00		
Wallowa	207,750.00	82,060.00	180,006.00	62,260.00	846,850.00		
Waco	873,406.00	122,606.00	10,040.00	199,386.00	76,638.00		
Washington	296,815.00	173,866.00	17,726.00	127,791.00	600.00		
Whiteler	91,628.00	17,966.00	17,070.00	150,480.00	376,314.00		
Yamhill	538,885.00	147,070.00					
<b>Totals</b>	<b>\$ 24,884,408.00</b>	<b>\$ 4,006,586.00</b>	<b>\$ 12,801,980.00</b>	<b>\$ 7,386,161.00</b>	<b>\$ 12,754,476.00</b>		

<sup>11</sup> Includes notes and accounts. <sup>12</sup> Includes money.

TABLE XI—Continued.

County	Household furniture, watches, jewelry, etc.		Horses and mules		Oattle		Sheep and goats		
	As equalized by county board		As equalized by county board		As equalized by county board		As equalized by county board		
	Number	Value	Number	Value	Number	Value	Number	Value	
Baker	\$ 189,880.00	8,756	3 221,986.00	\$ 26,36	28,700	\$ 245,606.00	\$ 8,66	127,737.00	
Benton	77,640.00	1,729	157,414.00	91,04	9,771	87,588.00	17,62	19,588.00	
Clackamas	165,810.00	6,494	280,115.00	45,01	204,810.00	19,00	17,090.00	26,750.00	
Clatsop	175,120.00	1,055	48,190.00	47,00	4,385	65,202.00	12,61	1,128	2,054.00
Columbia	168,407.00	110,565	110,517.00	62,96	6,988	141,938.00	20,49	1,704	8,667.00
Oops	168,465.00	2,382	94,966.00	89,70	18,457	167,646.00	13,91	6,386	12,738.00
Crook	44,592.00	10,106	224,740.00	22,24	81,037	822,714.00	10,42	118,960.00	188,298.00
Curry	18,760.00	720	31,974.00	44,41	4,824	75,382.00	16,72	18,129	49,351.00
Douglas	800,735.00	5,575	889,610.00	60,88	18,495	260,410.00	14,13	66,439	167,000.00
William	50,385.00	5,737	410,387.00	73,19	3,270	55,885.00	17,00	84,000	246,835.00
Grant	48,916.00	7,255	228,486.00	31,57	28,688	419,188.00	14,62	123,476	416,688.00
Harney	59,780.00	6,488	227,080.00	35,00	48,186	725,971.00	13,98	96,810	287,440.00
Hood River	86,485.00	1,177	81,125.00	68,98	774	17,686.00	22,78	160	436.00
Jackson	240,019.00	4,636	270,770.00	59,69	184,886.00	16,88	18,120	81,078.00	
Josephine	144,750.00	1,961	100,170.00	51,08	5,027	68,000.00	12,62	1,462	3,885.00
Klamath	57,105.00	5,373	201,065.00	87,62	14,286	176,306.00	12,38	6,289	18,674.00
Lake	32,065.00	6,778	214,460.00	81,67	48,210	729,785.00	15,14	108,204	325,410.00
Lane	889,400.00	7,217	326,865.00	45,26	19,821	241,986.00	12,18	86,704	69,940.00
Lincoln	29,720.00	2,917	26,714.00	23,18	5,114	68,178.00	10,40	8,967.00	8,966.00
Linn	311,866.00	8,290	566,080.00	68,28	22,388	892,975.00	17,66	87,384	107,140.00
Malheur	65,610.00	8,213	275,206.00	38,20	3,388	420,215.00	17,27	160,799.00	497,886.00
Marion	552,141.00	7,655	550,630.00	71,93	15,636	272,664.00	17,44	28,514	50,739.00
Morrow	122,875.00	5,921	468,105.00	77,93	5,583	105,630.00	18,92	164,787	575,494.00
Multnomah	5,767,963.00	8,152	638,335.00	74,84	9,716	245,156.00	25,53	2,435	7,830.00
Polk	160,485.00	4,799	68,666.00	68,70	7,466	125,080.00	16,78	84,529	67,220.00
Sherman	61,775.00	6,466	428,090.00	66,21	1,494	28,010.00	18,76	10,494	31,266.00
Tillamook	41,240.00	1,297	68,240.00	48,76	9,490	148,010.00	16,60	1,518	2,866.00
Umatilla	100,285.00	14,500	1,110,126.00	76,66	13,518	285,715.00	19,66	181,108	421,290.00
Union	214,545.00	8,237	564,960.00	68,68	18,110	190,340.00	14,52	9,752	24,790.00
Wallowa	216,295.00	8,818	422,190.00	47,88	21,476	429,650.00	17,37	148,655	529,650.00
Wasco	167,115.00	6,488	829,765.00	61,08	6,986	112,260.00	16,26	111,280	387,656.00
Washington	18,209,165.00	6,690	881,450.00	67,88	14,381	269,640.00	18,06	9,387	15,980.00
Wallowa	2,060.00	6,519	397,076.00	71,95	87,97	104,420.00	16,08	84,400	847,440.00
Yamhill	309,265.00	11,385	140,304.00	6,96	180,946.00	15,96	80,488	57,415.00	8,62
<b>Totals</b>	<b>\$ 10,492,508.00</b>	<b>190,988</b>	<b>\$ 10,226,589.00</b>	<b>\$ 63,66</b>	<b>502,219</b>	<b>\$ 7,615,699.00</b>	<b>\$ 15,16</b>	<b>1,811,880</b>	<b>\$ 2,255,696.00</b>

18 Includes office furniture and libraries.

TABLE XI—Concluded.

Sig. 8

County	Swine			Dogs			Total		
	As equalized by county board			As equalized by county board			As equalized by county board		
	Number	Value	Av. value	Number	Value	Av. value	Value	Value	Value
Baker	8,558	\$ 9,720.00	\$ 2.73	14 1,827	\$ 14,836.00	\$ 9.96	\$ 10,008.600	\$ 16,924.420	00
Benton	4,201	4,162.00	8.47	14 1,446	\$ 8,450.00	7.74	7,741.000	10,156.960	00
Clackamas	4,900	18,715.00	3.27				22,057.182	22,048.720	00
Columbia	1,562	1,445.00	2.92				8,881.221	15,058.460	00
Columbia	1,088	4,513.00	4.11	773	2,757.00	3.67	14,861.946	11,966.960	00
Coos	2,324	4,864.00	2.09	421	8,656.00	8.68	14,811.901	16,214.630	00
Crook	1,652	6,660.00	2.88	14 386	14 1,759.00	6.24	7,910.421	7,948.800	00
Curry	927	2,781.00	3.00	7	210.00	30.00	8,144.826	8,112.880	00
Douglas	8,454	14,540.00	1.21	287	8,680.00	14.19	27,375.740	26,008.290	00
Grant	1,880	8,605.00	4.65	165	1,125.00	6.82	8,554.624	7,957.880	00
Harney	977	2,887.00	2.46				4,731.184	6,071.160	00
Hood River	646	1,868.00	2.92	86	470.00	5.64	6,066.180	7,440.540	00
Jackson	131	640.00	4.89	16 274	16 1,476.00	17.06	26,981.700	26,488.666	00
Josephine	8,718	11,474.00	3.09	16 217	16 340.00	210.00	8,771.170	8,877.160	00
Klamath	1,166	3,290.00	2.82	11	210.00	19.00	10,318.164	10,809.760	00
Lake	1,085	2,985.00	2.80				6,098.710	6,098.710	00
Lane	1,726	2,160.00	2.98	106	2,610.00	18.96	22,585.584	22,006.920	00
Lincoln	6,631	16,100.00	3.02	436	6,400.00	12.68	5,592.660	5,592.660	00
Linn	823	1,216.00	1.48	64	487.00	7.61	4,172.887	4,172.887	00
Malheur	7,402	26,000.00	3.02	1,665	11,186.00	6.60	26,388.636	26,316.880	00
Marion	884	4,420.00	5.00	16 1,060	16 1,060.00	1.00	6,422.700	6,613.810	00
Morrow	5,923	20,700.00	3.49	288	4,410.00	18.62	38,668.400	38,448.800	00
Multnomah	1,665	9,029.00	5.42				11,066.881	9,100.940	00
Polk	1,659	7,175.00	4.57	1,801	1,829.00	5.88	247,207.520	247,207.520	00
Sherman	8,288	11,640.00	3.08	1,192	10,186.00	8.65	18,988.630	18,276.260	00
Tillamook	1,880	9,480.00	5.02	384	8,740.00	10.27	6,061.810	7,080.650	00
Umatilla	1,006	8,740.00	3.72		1,650.00		11,767.252	10,980.600	00
Union	6,179	27,776.00	4.49				41,917.202	38,905.255	50
Wallowa	5,890	20,265.00	3.82				16,854.728	16,384.420	00
Wasco	7,990	22,360.00	3.14	296	1,885.00	7.09	8,075.770	7,917.680	00
Washington	5,253	18,160.00	3.46				9,941.410	11,810.180	00
Wheeler	2,168	9,669.00	4.69	68	696.00	11.00	16,986.866	17,146.860	00
Yamhill	4,469	16,355.00	3.03	1,386	9,120.00	6.77	4,056.773	8,318.880	00
Totals	90,078	\$ 328,482.00	\$ 3.59		\$ 81,861.00	\$	\$ 694,727.681	\$ 694,727.681	90

<sup>14</sup> Includes 161 beehives; value, \$460—Crook County. Includes 1,094 beehives, value, \$2,040—Baker County.

<sup>15</sup> Includes 200 chickens; value, \$50.

TABLE XII.  
Statement of the summaries of the assessment rolls of the several counties of the State of Oregon for the year 1910, as  
equalized by the County Boards of Equalization and the Board of State Tax Commissioners.  
(COMPILED BY THE BOARD OF STATE TAX COMMISSIONERS.)

County	Tillable lands			Non-tillable lands		
	As equalized by county board			As equalized by county board		
	Number acres	Value	A.v. value	Number acres	Value	A.v. value
Baker	112,805.15	\$ 6,484,450.00	\$ 57.81	1 456,083.88	\$ 3,551,120.00	\$ 779
Benton	67,694	572,450.00	\$ 83.24	60,49	7,882,735.00	1487
Bentonas	96,593.51	752,450.00	628,572.92	7,863,735.00	837	
Bladon	5,715.48	165,283.00	26.88	74,949.00	3,970,675.00	30
Blair	12,198	740,000.00	60.70	400,883.00	9,384,706.00	28
Boone	19,290	1,046,644.00	55.20	771,005.00	7,985,886.00	1087
Brock	96,016	846,520.00	9.88	1,396,101.00	5,445,956.00	448
Burke	8,507	187,080.00	39.08	240,248.00	8,077,983.00	1068
Calhoun	8,187,307	19,224,045.00	9.67	392,884.00	616,650.00	208
Carroll	264,847	8,699,885.00	13.97	222,96	2,548,492.00	3881
Campbell	88,985	868,612.00	22.50	763,492.00	1,045,686.00	265
Carroll	415,972	8,684,725.00	8.50	687,654.00	1,045,686.00	1597
Carter	26,973	5,071,075.00	18.00	91,511.00	1,461,150.00	150
Clinton	87,081	7,698,492.00	87.96	1,148,882.00	11,304,174.00	934
Cochran	20,618	815,985.00	39.68	409,680.00	3,760,865.00	918
Cole	8,107,627	3,426,290.00	7.76	717,571.00	3,401,556.00	482
Coleman	146,217	1,997,826.00	13.66	668,214.00	8,276,487.00	490
Conasauga	8,161,496	21,281,385.00	14.11	-----	-----	-----
Conasauga	8,384,745	6,757,355.00	14.49	-----	-----	-----
Conasauga	188,515	6,944,000.00	32.77	792,466.00	10,884,985.00	1567
Conasauga	186,019	4,816,005.00	36.66	623,948.00	658,000.00	136
Cook	646,684	10,186,015.00	84.90	-----	-----	-----
Cook	214,276	2,988,491.00	13.92	717,571.00	3,401,556.00	482
Cook	8,184,594	28,080,840.00	126.14	-----	-----	-----
Cook	8,450,516	8,665,300.00	91.82	-----	-----	-----
Cook	270,406	4,064,861.00	14.99	141,274.00	357,446.00	238
Cook	16,086	1,814,860.00	87.16	579,883.00	10,802,470.00	1868
Cook	8,1,174,886.06	22,827,906.00	19.44	-----	-----	-----
Cook	149,890	5,340,795.00	86.64	515,081.00	1,716,830.00	838
Cook	87,587	8,148,570.00	86.64	515,081.00	1,716,830.00	838
Cook	146,090	2,567,291.00	17.57	447,818.00	1,700,850.00	626
Cook	102,251.96	6,360,810.00	62.20	857,835.48	6,518,806.00	1693
Cook	226,570	298,986.00	11.28	465,620.00	2,189,197.00	456
Cook	123,881.26	6,168,265.00	61.96	286,783.00	8,245,981.98	1120
State					\$ 214,888,507.00	\$ 112,688,587.98

Inclined improvements. : Islands of tillable land.

TABLE XII—Continued.

County	Improvements on land deeded or patented		Town and city lots		Improvements on town and city lots		Landings roads, railroads, bridges, etc.	
	As equalized by county board		As equalized by county board		As equalized by county board		As equalized by county board	
	Value	Value	Value	Value	Value	Value	Value	Value
Baker	\$ 1,516,121.00	\$ 1,516,121.00	\$ 466,075.00	\$ 466,075.00	\$ 162,075.00	\$ 162,075.00	\$ 30,000.00	\$ 30,000.00
Benton	1,066,850.00	1,191,545.00	670,000.00	670,000.00	50,000.00	50,000.00	55,625.00	55,625.00
Clackamas	2,064,358.00	2,630,860.00	680,825.00	680,825.00	30,005.00	30,005.00	475,000.00	475,000.00
Olathe	1,215,105.00	2,081,254.00	2,981,185.00	1,060,845.00	28,925.00	108,950.00	32,800.00	32,800.00
Columbia	451,110.00	602,254.00	408,670.00	288,622.00	575,000.00	35,250.00	12,150.00	12,150.00
Ooos	341,772.00	117,250.00	1,648,060.00	1,288,740.00	287,000.00	9,000.00	—	—
Orcutt	—	—	140,385.00	84,821.00	138,165.00	84,857.00	—	—
Douglas	761,150.00	243,610.00	256,157.00	79,750.00	206,840.00	32,225.00	—	—
Grant	256,050.00	836,650.00	674,475.00	4,946,184.00	457,885.00	81,825.00	—	—
Harney	—	—	979,460.00	649,780.00	2,719,985.00	12,950.00	650.00	650.00
Hood River	—	—	210,652.00	1,460,598.00	885,225.00	184,455.00	—	—
Jackson	—	—	1,98,080.00	410,830.00	388,210.00	7,800.00	—	—
Klamath	—	—	1,997,160.00	1,226,945.00	2,520,225.00	61,426.00	—	—
Lake	—	—	281,715.00	671,625.00	289,250.00	82,885.00	35,000.00	35,000.00
Lincoln	1,116,215.00	1,482,275.00	1,482,275.00	1,480,925.00	18,970.00	4,105.00	—	—
Linn	1,174,025.00	814,510.00	814,510.00	827,820.00	8,780.00	2,445.00	—	—
Malheur	2,256,965.00	4,428,786.00	4,428,786.00	8,944,741.00	49,880.00	20,600.00	—	—
Marion	2,988,010.00	2,511,475.00	—	—	12,056.00	—	—	—
Morrow	2,618,000.00	168,890,890.00	168,890,890.00	48,983,270.00	7	7	611,080.00	611,080.00
Multnomah	564,160.00	524,450.00	700,450.00	—	34,210.00	—	—	—
Polk	207,040.00	76,055.00	76,055.00	—	4,105.00	—	—	—
Sherman	221,710.00	729,248.00	1,811,960.00	1,630,280.00	2,277,845.00	2,450.00	—	—
Umatilla	1,072,215.00	1,049,754.00	1,049,754.00	1,036,000.00	176,985.00	16,086.00	27,700.00	27,700.00
Wallowa	—	—	344,845.00	617,400.00	872,065.00	59,595.00	—	—
Wasco	—	—	415,615.00	1,068,385.00	1,018,340.00	18,895.00	25,525.00	25,525.00
Washington	1,211,090.00	628,025.00	628,025.00	558,215.00	97,885.00	11,580.00	—	—
Wheeler	146,084.00	40,725.00	40,725.00	1,128,265.00	42,655.00	42,655.00	—	—
Yamhill	846,445.00	952,468.00	—	—	—	—	—	—
State	\$ 20,764,839.00	\$ 139,544,716.00	\$ 75,665,686.00	\$ 1,287,887.00	\$ 1,284,875.00	—	—	—

2 Railroad bridges. 7 Includes franchises, \$90,000. <sup>a</sup> Toll road.

TABLE XII—Continued.

County	Miscellaneous		Steamboats, sail boats, stationary power, wheel, electric, pianos, etc.		Merchandise and stock in trade		Farming implements, wagons, carriages, etc.		Money		Notes and accounts		Shares of stock	
	As equalized by county board		As equalized by county board		As equalized by county board		As equalized by county board		As equalized by county board		As equalized by county board		As equalized by county board	
	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value
Baker	\$ 2,735.00	\$ 882,340.00	\$ 948,860.00	\$ 186,735.00	\$ 100,610.00	\$ 102,925.00	\$ 638,545.00							
Benton		67,080.00	184,355.00	48,675.00	4	104,205.00								
Clackamas		705,705.00	484,620.00	145,125.00										
Clatsop	420.00	115,665.00	317,260.00	41,010.00	100.00									
Columbia		520,040.00	215,155.00	43,535.00	18,340.00	108,830.00	\$ 35,870.00							
Oos	4,000.00	406,886.00	829,192.00	66,086.00	14,730.00	228,601.00	\$ 26,460.00							
Orook		388,694.00	168,642.00	184,978.00	4	890,480.00	171,711.00							
Oury		88,960.00	28,626.00	12,875.00	21,945.00	110,765.00	110,765.00							
Douglas	2,600.00	488,140.00	164,040.00	188,080.00	4	12,875.00	78,708.00							
William		26,605.00	194,865.00	152,580.00	4	440,210.00								
Grant		86,220.00	98,610.00	57,912.00	4	54,680.00	206,975.00							
Harney	405.00	82,050.00	141,180.00	69,650.00	2,960.00	75,580.00	150,040.00							
Hood River		203,175.00	288,625.00	64,985.00	72,960.00	177,960.00	47,650.00							
Jackson		170,480.00	700,740.00	211,678.00	5	168,701.00	7,675.00							
Josephine		881,606.00	288,246.00	68,805.00	30,100.00	38,250.00	160,710.00							
Klamath	8,888.00		198,160.00	58,385.00	4	777,539.00	288,385.00							
Lake		34,417.00	152,124.00	41,228.00	58,275.00	150,859.00	295,282.81							
Lane		80,000.00	951,465.00	980,605.00	299,105.00	299,105.00	504,610.00							
Lincoln	1,500.00	66,936.00	90,215.00	20,108.00	49,704.00		26,325.00							
Linn		193,610.00	747,945.00	197,840.00	190,700.00	190,700.00	268,060.00							
Malheur		168,700.00	29,100.00	148,675.00	56,945.00	11,915.00	220,875.00							
Marion	4,885.00		457,046.00	1,387,906.00	290,756.00	1,142,700.00	427,985.00							
Morrow	927.00		50,975.00	185,630.00	143,990.00	1,92,885.00	125,010.00							
Multnomah		7,840,900.00	14,769,380.00	1,984,145.00	4	8,980,490.00	8,388,950.00							
Polk		10,604.00	296,140.00	74,980.00	4,65,160.00	283,720.00	113,170.00							
Sherman		186,970.00	163,415.00	116,860.00	161,985.00									
Sullivan		27,420.00	114,076.00	10,605.00	84,380.00	11,300.00	161,985.00							
Umatilla	3,000.00		207,985.00	700,100.00	188,790.00	52,750.00	568,730.00							
Union		219,165.00	702,290.00	61,885.00	180,615.00	180,615.00	246,100.00							
Wallowa		87,380.00	803,170.00	113,415.00	55,380.00	55,380.00	185,885.00							
Wasco		341,295.00	441,190.00	148,825.00	167,456.00	167,456.00	292,990.00							
Washington	2,100.00	130,770.00	822,880.00	166,460.00	20,465.00	114,160.00	186,780.00							
Wheeler		1,100.00	97,480.00	148,445.00	172,882.00	160,040.00	896,659.00							
Yamhill	18,011.00		136,005.00	604,588.00	14,082,194.00	\$ 14,082,194.00	\$ 14,984,626.81							
State	\$ 78,092.00	\$ 277,900.00	\$ 18,615,681.00	\$ 27,813,901.00	\$ 5,262,500.00	\$ 14,082,194.00	\$ 6,386,247.00							

<sup>4</sup> Includes notes and accounts. <sup>5</sup> Includes automobiles.

TABLE XII—Continued.

County	Household furniture, watches, jewelry, etc.			Horses and mules			Cattle			Sheep and goats			
	As equalized by county board			As equalized by county board			As equalized by county board			As equalized by county board			
	Value	Number	Value	Value	Number	Value	Value	Number	Value	Value	Number	Value	
Baker	\$ 268,230.00	9,380	\$ 616,080.00	\$ 65,78	27,042	\$ 628,940.00	\$ 28,26	190,020	\$ 670,940.00	\$ 6,59	31,188	\$ 31,188.00	
Benton	78,946.00	1,638	106,870.00	104,10	4,458	60,180.00	18,49	11,884	25,068	2,75	14,272	14,272.00	
Clackamas	188,845.00	6,919	389,515.00	58,40	13,505	121,725.00	16,41	9,952	2,218	2,23	8,390	8,390.00	
Clatsop	88,750.00	1,122	54,670.00	48,72	4,906	68,905.00	13,32	1,466	14,194	2,49	16,172	16,172.00	
Columbia	111,960.00	1,731	119,545.00	69,61	6,611	138,410.00	20,88	6,194	88,164	2,49	10,388	10,388.00	
Coos	166,108.00	2,880	111,875.00	48,01	12,814	178,178.00	16,24	196,172	2,21	2,21	11,06	11,06.00	
Crook	20,610.00	805	814,765.00	38,99	804,186.00	11,06	66,635.00	16,88	22,618	2,49	189,380	189,380.00	
Curry	341,975.00	5,894	382,985.00	46,60	4,887	287,095.00	14,88	70,466	1,496	1,496	19,380	19,380.00	
Douglas	64,670.00	5,874	440,715.00	71,82	2,905	63,405.00	14,88	22,60	77,586	2,49	382,055	382,055.00	
Grant	52,027.00	7,680	381,463.00	87,32	2,923	447,408.00	15,74	198,253	3,311	3,311	389,357	389,357.00	
Harney	60,659.00	6,350	270,865.00	82,52	46,304	688,786.00	16,00	142,000	427,800	00	23,106	23,106.00	
Hood River	89,890.00	1,846	84,440.00	62,78	6,688	16,275.00	23,83	106	210,000	00	32,612	32,612.00	
Jackson	166,747.00	5,258	953,654.00	66,86	10,804	164,968.00	16,04	12,814	3,466	00	1,890	1,890.00	
Josephine	164,990.00	2,070	122,630.00	59,22	4,296	56,880.00	13,24	12,17	4,092	00	8,108	8,108.00	
Klamath	68,890.00	4,721	216,259.00	46,81	10,544	128,341.00	12,44	190,246	397,740	00	2,020	2,020.00	
Lake	42,975.00	6,413	228,350.00	35,66	87,729.00	506,905.00	13,44	19,290	8,108	00	3,311	3,311.00	
Lane	532,565.00	7,289	495,370.00	65,79	17,286	266,985.00	16,43	84,118	84,118	00	68,170	68,170.00	
Lincoln	88,160.00	1,010	60,870.00	69,77	5,389	90,865.00	17,02	9,073	14,94	00	1,61	1,61.00	
Linn	89,470.00	8,191	69,970.00	78,13	18,444	863,810.00	19,18	88,866	100,566	00	2,757	2,757.00	
Malheur	61,146.00	9,885	375,040.00	40,18	19,788	389,450.00	17,15	226,370	804,100	00	3,155	3,155.00	
Marion	110,546.00	6,790	619,126.00	77,80	14,268	263,000.00	18,44	20,890	41,200	00	178,914	178,914.00	
Morrow	7,083,810.00	9,287	798,490.00	78,86	8,740	294,095.00	26,78	8,670	8,670	00	581,985	581,985.00	
Multnomah	147,970.00	4,573	301,380.00	65,59	6,811	114,480.00	16,73	80,125	68,000	00	2,020	2,020.00	
Polk	88,940.00	6,661	488,215.00	69,18	1,399	80,860.00	22,06	10,714	82,146	00	8,61	8,61.00	
Sherman	64,350.00	1,462	58,420.00	67,04	9,984	208,630.00	20,89	1,491	2,466	00	1,491	1,491.00	
Umatilla	408,630.00	18,865	1,491,815.00	81,89	12,795	265,170.00	20,72	114,104	381,436	00	8,84	8,84.00	
Union	206,940.00	8,886	1,012,927	647,000.00	65,23	10,887	187,840.00	18,12	10,060	20,755	00	2,81	2,81.00
Wallowa	183,315.00	6,910	573,810.00	57,18	4,488	96,500.00	19,20	105,690	605,745	00	8,616	8,616.00	
Wasco	905,275.00	6,894	394,985.00	62,98	6,909	104,100.00	16,53	98,616	298,656	00	3,622	3,622.00	
Washington	212,060.00	6,510	408,640.00	62,00	18,669	276,310.00	20,07	8,218	13,470	00	1,64	1,64.00	
Wheeler	20,240.00	8,894	100,960.00	41,98	6,618	101,455.00	16,88	108,840	828,290	00	3,16	3,16.00	
Yamhill	281,020.00	6,940	448,405.00	77,17	10,180	178,686.00	17,16	27,259	50,886	00	1,96	1,96.00	
State	\$ 12,787,681.00	202,825	\$ 12,378,511.00	-----	444,464	\$ 7,659,826.00	-----	1,866,629	\$ 6,216,288.00	-----	-----	-----	

\* Includes dental and surgical instruments.

† Includes libraries.

TABLE XII—Concluded.

County	Swine			Dogs			Total value of taxable property as equalized by the County Board of Equalization	Total value of taxable property as equalized by the Board of State Tax Commissioners		
	As equalized by county board			As equalized by county board						
	Number	Value	Av. value	Number	Value	Av. value				
Baker	8,688	\$ 26,010.00	\$ 7.16	41	\$ 60.00	\$ 15.61	\$ 19,897.346.00	\$ 21,880,826.00		
Benton	9,044	\$ 3,845.00	\$ 4.73	196	1,385.00	\$ 5.73	11,075.424.00	11,514.00		
Benton	5,702	\$ 27,286.00	\$ 4.73	2,988	12,386.00	\$ 5.41	21,089.400.00	22,587.370.00		
Benton	398	\$ 688.00	\$ 4.30	253	696.00	\$ 2.73	8,650.400.00	8,950.453.00		
Benton	997	\$ 4,440.00	\$ 4.46	801	4,746.00	\$ 5.92	13,866.465.00	14,633.222.00		
Benton	2,019	\$ 6,441.00	\$ 2.70	465	4,450.00	\$ 5.67	15,461.760.00	17,171.870.00		
Benton	1,261	\$ 7,611.00	\$ 3.00	188	1,817.00	\$ 18.66	9,190.008.00	10,191.026.00		
Benton	8,175	\$ 1,682.00	\$ 3.50	275	4,345.00	\$ 15.63	8,986.308.00	8,382.550.00		
Benton	1,380	\$ 9,229.00	\$ 6.98	290	5,195.00	\$ 17.14	25,810.700.00	26,970.692.00		
Benton	1,866	\$ 6,819.00	\$ 3.90	265	1,700.00	\$ 6.67	6,637.115.00	6,760.507.00		
Benton	667	\$ 1,726.00	\$ 3.04	609	2,794.00	\$ 6.47	6,515.862.00	7,045.386.00		
Benton	1388	\$ 815.00	\$ 5.90	46	246.00	\$ 5.38	6,992.016.00	7,282.238.00		
Benton	4,276	\$ 16,671.00	\$ 3.90	946	4,386.00	\$ 4.68	8,361.300.00	9,802.618.00		
Benton	961	\$ 4,200.00	\$ 4.42	406	2,385.00	\$ 5.81	7,825.360.00	8,269.901.00		
Benton	1,094	\$ 4,084.00	\$ 6.00	310	1,605.00	\$ 10.19	10,601.987.00	10,601.987.00		
Benton	1,458	\$ 2,192.00	\$ 5.08	76	3,015.00	\$ 40.30	12,757.202.00	12,757.202.00		
Benton	4,129	\$ 21,980.00	\$ 5.31	881	5,740.00	\$ 15.86	24,740.540.00	24,740.540.00		
Benton	6,690	\$ 2,680.00	\$ 3.70	64	1,114.00	\$ 17.40	8,456.221.00	8,008.939.00		
Benton	6,656	\$ 8,845.00	\$ 3.31	1,369	8,368.00	\$ 7.01	26,086.730.00	26,631.381.00		
Benton	754	\$ 3,770.00	\$ 6.00	607	8,086.00	\$ 6.00	9,115.684.00	9,115.684.00		
Benton	6,690	\$ 2,420.00	\$ 4.64	297	5,915.00	\$ 19.91	9,940.340.00	8,834.380.00		
Benton	1,604	\$ 8,161.00	\$ 5.00	431	2,165.00	\$ 5.08	9,562.945.00	9,715.901.00		
Benton	1,584	\$ 16,670.00	\$ 8.55	1,943	11,410.00	\$ 5.87	27,092.905.00	30,083.190.00		
Benton	2,929	\$ 1,940.00	\$ 5.92	1,943	11,290.00	\$ 11.84	18,945.180.00	18,945.180.00		
Benton	1,035	\$ 9,185.00	\$ 6.65	864	3,666.00	\$ 10.16	6,985.000.00	7,087.000.00		
Benton	2,966	\$ 6,630.00	\$ 5.80	1,325	3,035.00	\$ 12.38	13,920.378.00	13,920.378.00		
Benton	4,883	\$ 26,655.00	\$ 6.46	62	1,145.00	\$ 18.47	84,671.560.00	83,006.986.00		
Benton	8,906	\$ 17,970.00	\$ 4.63	48	28,585.00	\$ 18.79	14,000.000.00	9,386.508.00		
Benton	6,212	\$ 19,060.00	\$ 4.88	134	1,120.00	\$ 8.36	10,459.280.00	10,288.109.00		
Benton	4,044	\$ 11,545.00	\$ 5.10	141	850.00	\$ 24.24	16,149.060.00	16,149.060.00		
Benton	2,284	\$ 2,140.00	\$ 8.98	1,468	256.00	\$ 6.24	8,976.006.00	8,976.006.00		
Benton	8,867	\$ 19,560.00	\$ 6.10	1,468	9,446.00	\$ 6.51	16,862.659.00	16,862.659.00		
Benton	\$ 81,709	\$ 407,811.00	-----	-----	15,748	\$ 121,888.00	-----	\$ 747,624,404.74		

TABLE XIII.  
Summary of assessment roll for 1910, showing assessments of property of Public Service Corporations, equalized and apportioned by the Board of State Tax Commissioners.

Counties	Railroad companies		Sleeping car companies		Union station and depot companies	
	Assessed value	Apportioned value	Assessed value	Apportioned value	Assessed value	Apportioned value
Baker	\$ 6,609,360 00	\$ 6,684,060 00	\$ 46,864 10	\$ 30,455 00	\$	\$
Benton	962,200 00	699,142 00				
Clackamas	1,644,840 00	986,904 00				
Clatsop	2,830,870 00	765,880 00				
Columbia	2,658,452 00	1,979,574 00				
Coos	351,872 00	204,088 00				
Crook						
Curry	7,666,000 00	5,696,840 00	77,622 40	67,387 10		
Douglas	4,498,400 00	3,728,256 00	28,648 00	19,860 00		
Grant	80,000 00	44,900 00				
Harney						
Hood River	2,375,900 00	1,964,076 00	17,918 70	15,077 10		
Jackson	4,386,160 00	3,690,846 00	49,466 50	36,508 00		
Josephine	2,418,000 00	1,647,620 00	24,776 20	16,866 10		
Klamath	982,770 00	908,911 00				
Lake						
Lane	8,615,500 00	2,680,090 00	27,405 90	21,877 10		
Lincoln	513,000 00	492,480 00				
Linn	4,160,860 00	2,905,966 00	32,576 10	16,718 10		
Malheur	1,861,840 00	1,048,616 00	8,888 32	6,421 00		
Marion	3,950,100 00	2,765,070 00	39,736 90	30,816 10		
Morrow	8,873,800 00	8,187,684 00	10,180 80	17,888 00		
Multnomah	10,180,886 00	7,228,886 00	38,368 26	27,241 10		
Polk	2,264,484 00	1,426,594 00				
Sherman	2,910,500 00	2,182,975 00	9,583 60	7,368 10		
Tillamook	986,875 00	72,179 00				
Umatilla	14,226,060 00	12,360,268 00	88,788 80	71,194 10		
Union	6,691,910 00	5,415,146 00	34,908 30	20,900 10		
Wallowa	1,670,400 00	1,860,726 00				
Wasco	8,288,700 00	1,910,846 00	22,344 30	12,900 10		
Washington	1,482,510 00	859,508 00				
Wheeler						
Yamhill	1,750,364 00	1,060,212 00				
<b>Totals</b>	<b>\$ 96,000,461 00</b>	<b>\$ 71,947,562 00</b>	<b>\$ 544,608 28</b>	<b>\$ 415,606 30</b>	<b>\$ 5,500,000 00</b>	<b>\$ 4,181,900 00</b>

TABLE XIII—Continued.

Counties	Electric and street railway companies		Express companies		Telegraph Companies.	
	Assessed value	Apportioned value	Assessed value	Apportioned value	Assessed value	Apportioned value
Baker	\$ 1,738,712.00	\$ 1,042,027.00	\$ 28,657.00	\$ 24,036.00	\$ 16,882.40	\$ 14,476.00
Benton	40,000.00	13,200.00	11,708.26	7,189.00	1,960.00	1,018.00
Clackamas			18,814.26	11,288.00	22,186.00	13,811.00
Olathe			47,698.40	16,688.00	8,504.00	2,806.00
Oregon			48,157.20	36,118.00	4,054.00	24,401.00
Oos	3,000.00	1,740.00	6,380.66	3,100.00	4,150.00	2,407.00
Crook						
Curry						
Douglas			88,226.00	61,687.00	100,060.10	74,450.00
William			20,018.50	16,812.00	26,915.92	21,769.00
Grant			520.00	291.00		
Harney						
Hood River			9,809.90	8,240.00	16,774.16	13,260.00
Jackson			48,291.76	40,565.00	46,733.50	38,410.00
Josephine			26,508.00	17,028.00	29,301.00	19,073.00
Klamath			4,488.90	3,097.00		
Lake						
Lane	84,000.00	65,620.00	86,169.50	28,235.00	87,176.00	28,900.00
Lincoln	16,500.00	11,360.00	48,614.26	30,490.00	36,488.00	25,568.00
Linn			6,358.26	6,008.00		
Malheur			6,408.36	4,984.00	4,186.64	3,201.00
Mariion	1,258,840.00	877,688.00	47,255.00	38,078.00	46,717.00	32,702.00
Morrow			16,182.70	14,121.00	23,738.00	22,076.00
Maltonnah	11,646,670.00	8,246,187.00	75,811.45	58,626.00	50,409.00	35,750.00
Polk			31,965.00	18,800.00	4,488.60	2,584.00
Sherman			13,266.60	9,860.00	7,428.60	5,671.00
Tillamook						
Umatilla	101,500.00	87,240.00	71,906.26	61,840.00	49,206.65	42,818.00
Union			24,854.20	14,613.00	16,019.00	9,611.00
Wallowa			6,082.00	4,946.00	3,807.80	3,172.00
Wasco			15,958.32	6,948.00	16,985.85	11,070.00
Washington	1,067,480.00	640,468.00	21,180.25	12,708.00	2,822.00	1,658.00
Wheeler						
Yamhill						
<b>Totals</b>	<b>\$ 15,949,652.00</b>	<b>\$ 11,008,010.00</b>	<b>\$ 776,961.25</b>	<b>\$ 565,260.00</b>	<b>\$ 611,825.61</b>	<b>\$ 458,579.00</b>

TABLE XIII—Continued.

Sig. 9 County	Telephone companies		Refrigerator car companies		Oil and tank line companies		Inter-state and inter-county power, heat, light, water, gas and electric companies
	Assessed value	Apportioned value	Assessed value	Apportioned value	Assessed value	Apportioned value	
Baker	\$ 146,468.70	\$ 125,949.00	\$ 2,458.84	\$ 2,068.00	\$ 844.25	\$ 266.00	\$ 150,500.00
Benton	76,108.00	46,428.00	242.00	148.00	60.50	87.00	\$ 28,000.00
Clackamas	145,058.00	87,036.00	1,948.08	1,142.00	477.40	266.00	1,071,580.00
Columbia	90,729.00	32,908.00	261.20	186.00	—	—	1,022,952.00
Cowlitz	19,354.00	14,440.00	294.60	188.00	—	—	41,250.00
Coos	64,688.00	37,448.00	—	—	—	—	—
Crook	26,062.00	16,040.00	—	—	—	—	—
Curry	6,889.00	4,906.00	—	—	—	—	—
Douglas	49,882.00	38,648.00	9,691.86	7,097.00	2,560.80	1,866.00	—
Gilliam	20,729.00	17,404.00	1,254.98	1,065.00	377.50	149.00	—
Grant	9,668.00	5,869.00	—	—	—	—	46,000.00
Harney	5,545.00	3,773.00	—	—	—	—	25,700.00
Hood River	68,610.00	57,682.00	562.66	801.00	184.75	118.00	—
Jackson	188,190.00	111,879.00	5,376.60	4,617.00	1,486.60	1,206.00	165,883.00
Josephine	47,129.00	30,160.00	8,065.28	1,962.00	818.40	524.00	60,700.00
Klamath	20,586.00	14,211.00	—	—	—	—	88,208.00
Lake	9,294.00	7,716.00	—	—	—	—	—
Lane	188,285.00	146,958.00	8,877.36	8,024.00	906.80	706.00	15,560.00
Lincoln	7,682.00	7,315.00	—	—	—	—	10,416.00
Linn	181,108.00	91,773.00	8,750.64	2,611.00	788.70	632.00	181,118.00
Malheur	24,060.60	18,627.00	442.57	941.00	62.60	48.00	186,000.00
Marion	288,470.60	201,984.00	4,119.46	2,884.00	982.30	687.00	268,440.00
Morrow	11,667.00	10,860.00	1,018.06	940.00	144.00	134.00	177,408.00
Multnomah	2,757,549.61	1,957,960.00	7,728.80	5,488.00	964.35	329.00	4,275,726.00
Polk	36,988.60	22,679.00	1,053.00	732.00	122.00	77.00	8,065,765.00
Sherman	10,682.00	7,936.00	631.41	891.00	—	—	—
Tillamook	13,860.60	10,184.00	—	—	—	—	—
Umatilla	126,127.00	107,610.00	5,461.61	4,690.00	631.50	594.00	291,962.00
Union	70,887.00	42,496.00	2,118.04	1,271.00	262.75	168.00	86,000.00
Wallowa	21,987.00	18,013.00	824.80	500.00	—	—	251,087.00
Wasco	82,192.00	47,672.00	1,185.39	657.00	167.75	97.00	51,600.00
Washington	48,620.00	26,173.00	678.00	407.00	119.75	73.00	—
Wheeler	6,180.00	3,268.00	—	—	—	—	—
Yamhill	61,210.20	30,727.00	1,055.00	688.00	189.00	88.00	—
<b>Totals</b>	<b>\$ 4,815,564.61</b>	<b>\$ 3,401,811.00</b>	<b>\$ 58,762.74</b>	<b>\$ 48,471.00</b>	<b>\$ 10,762.75</b>	<b>\$ 7,968.00</b>	<b>\$ 7,614,496.00</b>

TABLE NO. XIV.

Showing percentages of total assessed value of taxable property represented by certain specified classes of property of public service corporations for the year 1910.

County	Railroad companies	Sleeping car companies	Union station and depot companies	Electric and street railway companies	Express companies	Telegraph companies	Telephone companies	Refrigerator car com- panies	Oil and tank line com- panies	Interstate and inter- county power, heat, light, water, gas and electric companies
Baker	31.0813	.1522			.0948	.0658	.4859	.0081	.0011	.4994
Benton	6.2807				.0741	.0105	.4890	.0016		.1778
Clackamas	4.0724	.0858		4.2098	.0466	.0549	.3591	.0047	.0012	4.1886
Clatsop	8.0481				.1986	.1647	.0295	.3456		.4332
Columbia	19.5866					.2342	.1588	.0026	.0018	
Coos	1.2990				.0111	.0198	.0158	.2884		
Crook							.1741			
Curry							.1942			
Douglas	17.6007	.1818				.1946	.3854	.1155	.0224	.0069
Gilliam	35.7862	.1904				.1611	.3086	.1608	.0101	.0014
Grant	.0014					.0058		.0059		.4608
Harney								.0639		
Hood River	18.0616	.1966				.0746	.1200	.5220	.0078	.0010
Jackson	10.6780	.1064				.1188	.1112	.3262	.0182	.0086
Josephine	16.2960	.1670				.1798	.2008	.8176	.0207	.0063
Klamath	1.6798					.0249		.1143		
Lake								.0056		.1269
Lane	7.4829	.0588		.1794	.0745	.0768	.3866	.0079	.0018	.3451
Lincoln	5.4939				.0898		.0822			
Linn	10.3611	.0590		.0408		.1078	.0601	.5241	.0092	.0019
Malheur	10.0739	.0647				.0497	.0823	.1868		.0084
Marion	7.0767	.0588		2.2162		.0847	.0887	.5168	.0074	.0018
Morrow	24.5772	.1897				.1106	.1739	.0650	.0074	.0010
Multnomah	2.3949	.0090	1.3865	2.7397		.0178	.0118	.6496	.0018	1.0068
Polk	0.8298					.0051	.0195	.1563	.0060	.0005
Sherman	26.7964	.0945				.1221	.0684	.0974		
Tillamook	.5156							.0737		
Umatilla	26.5819	.1600		.1889	.1808	.0898	.3207	.0069	.0011	.5290
Union	19.7807	.1216				.0846	.0557	.2461	.0074	.0009
Wallowa	11.5585					.0417	.0267	.1519	.0022	
Wasco	17.0658	.1158				.0796	.0980	.4259	.0061	.0008
Washington	4.3558				3.6204	.0718	.0096	.1479	.0028	.0004
Wheeler								.0912		
Yamhill	6.3098					.0617	.0212	.1844	.0088	.0005
State	8.5156	.0492	.495	1.808	.0657	.0687	.4026	.0061	.0009	.6211

TABLE XV.  
BAKER COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1905	1907	1908	1909	1910
Tillable lands	17,700	16,744	19,861	19,777	24,942
Non-tillable lands	12,208	10,906	14,857	14,277	18,702
Improvements on deeded or patented lands and on lands not deeded or patented	5,066	4,688	1,115	1,069	625
Town and city lots	18,728	13,822	*	22,684	*
Improvements on town and city lots	14,415	12,906	.023	.032	19,769
Railroads, electric and street railways—rolling stock	12,026	21,093	21,885	21,288	21,981
Telegraph and telephone lines	1,001	1,078	.813	.906	1,642
Steamboats, manufacturing machinery, etc.	3,405	2,490	2,638	2,672	1,475
Merchandise and stock in trade	5,898	4,897	4,592	4,175	8,895
Farming implements, wagons, carriages, etc.	2,989	1,849	1,864	1,866	1,769
Household furniture, watches, jewelry, etc.	2,147	1,686	1,600	1,899	1,086
Money, notes and accounts	1,331	1,084	.913	1,170	.766
Shares of stock	2,822	2,084	2,279	2,171	2,155
Live stock	7,881	7,249	6,757	7,697	7,498
All other items of property					.769
Exemptions					
Total value of taxable property	\$ 8,622,690.00	\$ 9,046,000.00	\$ 9,662,880.00	\$ 10,008,500.00	\$ 25,917,659.00

\* Includes improvements.

TABLE XV—*Continued.*  
**BENTON COUNTY.**  
 Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands	32,280	26,821	28,387	26,098	23,380
Non-tillable lands	25,732	36,244	31,926	30,013	41,652
Improvements on deeded or patented lands and on lands not deeded or patented		5,962	6,385	4,273	3,700
Town and city lots	7,360	6,698	7,306	16,737	12,371
Improvements on town and city lots	7,602	6,191	6,911	5,067	4,889
Railroads, electric and street railways—rolling stock	7,068	6,988	7,408	6,886	6,291
Telegraph and telephone lines	5,713	295	313	129	492
Steamboats, manufacturing machinery, etc.	*				
Merchandise and stock in trade		1,198	1,378	1,691	1,696
Farming implements wagons, carriages, etc.	3,040	2,589	2,696	2,864	1,914
Household furniture, watches, jewelry, etc.	1,150	640	634	684	606
Money, notes and accounts	1,633	867	1,078	1,039	.819
Shares of stock	2,410	1,576	1,488	1,304	
Live stock	628	617	904	736	.685
All other items of property	5,375	4,419	4,187	3,829	2,732
Exemptions					.253
Total value of taxable property	\$ 4,683,215 00	\$ 5,416,920 00	\$ 5,113,480 00	\$ 7,474,592 00	\$ 9,631,496 00

\* Included in railroad right-of-way and road bed.

TABLE XV—Continued.  
CLACKAMAS COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands—					
Non-tillable lands—					
Improvements on deeded or patented lands and on lands not deeded or patented—					
Town and city lots—					
Improvements on town and city lots—					
Railroads, electric and street railways—rolling stock—	24,822	21,566	28,282	24,619	28,968
Telegraph and telephone lines—	31,028	32,968	37,185	35,965	32,450
Steamboats, manufacturing machinery, etc.—	10,781	11,770	8,804	7,880	6,465
Merchandise and stock in trade—	10,887	9,166	11,885	10,622	10,582
Farming implements, wagons, carriages, etc.—	6,779	4,816	6,887	4,188	4,042
Household furniture, watches, jewelry, etc.—					
Money, notes and accounts—					
Shares of stock—					
Live stock—					
All other items of property—					
Exemptions—					
Total value of taxable property—	\$ 10,549,571.00	\$ 12,984,726.00	\$ 22,880,685.00	\$ 22,087,182.00	\$ 24,294,017.00

TABLE XV—Continued.

## HARNEY COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands .....	14,048	14,364	15,265	48,718	50,528
Non-tillable lands .....	40,684	40,926	45,449	16,183	16,088
Improvements on deeded or patented lands and on lands not deeded or patented .....	8,071	8,019	4,987	4,711	4,821
Town and city lots .....	1,819	1,845	1,289	1,196	1,140
Improvements on town and city lots .....	8,126	8,260	8,065	2,980	2,995
Railroads, electric and street railways—rolling stock .....					
Telegraph and telephone lines .....					
Steamboats, manufacturing machinery, etc. ....	.066	.066	.068	.069	.064
Merchandise and stock in trade .....	.064	.068	.060	.060	.068
1,682	1,706	1,776	2,084	2,018	
Farming implements, wagons, carriages, etc. ....	1,385	1,333	1,306	.968	.906
Household furniture, watches, jewelry, etc. ....	.007	.007	.042	.891	.867
Money, notes and accounts .....	1,126	1,210	.374	.589	.710
Shares of stock .....	.226	.296	.385	.860	.780
Live stock .....	39,701	38,962	27,970	16,286	18,960
All other items of property .....					
Exemptions .....					
Total value of taxable property .....	\$ 2,868,900.00	\$ 2,861,745.00	\$ 2,500,428.00	\$ 6,708,665.00	\$ 6,906,878.00

TABLE XV—Continued.

## CLACKAMAS COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands.....	24,822	21,566	28,282	24,619	28,968
Non-tillable lands.....	31,028	32,988	37,186	35,985	32,429
Improvements on deeded or patented lands and on lands not deeded or patented.....					
Town and city lots.....	10,781	11,770	8,804	7,880	6,465
Improvements on town and city lots.....	10,887	9,166	11,388	10,622	10,682
Railroads, electric and street railways—rolling stock.....	6,779	4,916	6,687	4,188	4,042
Telegraph and telephone lines.....	5,666	6,384	6,105	6,486	8,872
Steamboats, manufacturing machinery, etc.....	167	280	211	297	414
Merchandise and stock in trade.....	4,788	4,719	2,897	4,988	2,912
Farming implements, wagons, carriages, etc.....	1,617	1,659	8,022	1,818	1,788
Household furniture, watches, jewelry, etc. ....	788	1,084	.222	.711	.699
Money, notes and accounts.....	1,604	1,286	.188	.706	.779
Shares of stock.....	270	.861	.029	.240	.480
Live stock.....	180	.272	.265	.269	.269
All other items of property.....	2,884	2,950	.688	2,417	2,708
Exemptions.....					4,348
<b>Total value of taxable property.....</b>	<b>\$ 10,549,571.00</b>	<b>\$ 12,984,726.00</b>	<b>\$ 22,860,686.00</b>	<b>\$ 22,067,182.00</b>	<b>\$ 24,234,017.00</b>

TABLE XV—Continued.

## MARION COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands	\$0.906	20.542	49.951	48.887	49.108
Non-tillable lands	18.168	10.665			
Improvements on deeded or patented lands and on lands not deeded or patented	7.141	6.492	6.888	6.676	5.862
Town and city lots	10.673	9.464	9.790	10.906	11.886
Improvements on town and city lots	10.673	9.998	10.395	10.861	10.006
Railroads, electric and street railways—rolling stock	5.001	6.681	7.167	7.696	9.823
Telegraph and telephone lines	8.842	7.771	7.707	7.668	7.601
Steamboats, manufacturing machinery, etc.	1.072	1.579	2.024	1.967	1.170
Merchandise and stock in trade	4.240	8.816	5.674	8.452	8.386
Farming implements, wagons, carriages, etc.	.710	.610	.601	.697	.684
Household furniture, watches, jewelry, etc.	1.968	1.648	1.603	1.640	1.468
Money, notes and accounts	4.557	4.760	3.965	3.807	2.926
Shares of stock	.279	1.048	1.01	.648	1.095
Live stock	2.840	2.856	3.022	2.671	2.447
All other items of property					.038
Exemptions					
Total value of taxable property	\$ 28,564,596.00	\$ 81,421,558.00	\$ 31,868,865.00	\$ 38,668,400.00	\$ 38,072,757.00

TABLE XV—Continued.

## MORROW COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands—					
Non-tillable lands—					
Improvements on deeded or patented lands and on lands not deeded or patented—	20,268 25,320	22,064 27,314	28,399 27,668	29,298 28,306	28,870 27,115
Town and city lots—	3,984	3,197	3,241	2,884	2,350
Improvements on town and city lots—	3,706	3,186	3,118	2,901	1,970
Railroads, electric and street railways—rolling stock—	6,657	6,588	6,876	4,391	3,770
Telegraph and telephone lines—	16,296	14,147	14,366	16,223	24,677
Steamboats, manufacturing machinery, etc.,—	489	186	177	215	258
Merchandise and stock in trade—	686	616	384	262	390
Farming implements, wagons, carriages, etc.—	2,870	2,684	2,280	2,213	1,455
Household furniture, watches, jewelry, etc.—	1,106	918	988	1,245	1,198
Money, notes and accounts—	948	613	816	1,117	866
Shares of stock—	4,988	6,058	2,749	2,991	2,449
Live stock—	14,922	14,110	9,008	1,187	9,079
All other items of property—				10,858	9,050
Exemptions—					286
Total value of taxable property—	\$ 2,636,226.00	\$ 7,908,559.00	\$ 7,782,939.00	\$ 11,086,891.00	\$ 12,766,444.00

TABLE XV—Continued.

## MARION COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands					
Non-tillable lands					
Improvements on deeded or patented lands and on lands not deeded or patented					
Town and city lots	7,141	6,492	6,888	6,576	6,862
Improvements on town and city lots	10,673	9,454	9,790	10,906	11,386
Railroads, electric and street railways—rolling stock	10,673	9,986	10,345	10,561	10,096
Telegraph and telephone lines	5,001	6,651	7,167	7,506	9,323
Steamboats, manufacturing machinery, etc.	8,812	7,771	7,770	7,688	7,601
Merchandise and stock in trade	8,072	1,879	2,024	1,987	1,170
Farming implements, wagons, carriages, etc.	4,240	8,816	8,674	8,492	8,386
Household furniture, watches, jewelry, etc.	7,710	610	601	627	584
Money, notes and accounts	1,958	1,648	1,668	1,640	1,468
Shares of stock	4,587	5,760	8,906	8,807	2,985
Live stock	2,270	1,948	1,911	1,648	1,096
All other items of property	2,840	2,866	8,022	2,671	2,447
Exemptions					.658
<b>Total value of taxable property</b>	<b>\$ 28,564,506 00</b>	<b>\$ 31,421,558 00</b>	<b>\$ 31,868,865 00</b>	<b>\$ 33,668,400 00</b>	<b>\$ 39,072,757 00</b>

TABLE XV—Continued.

## MORROW COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands	20.263	22.064	28.399	29.38	28.370
Non-tillable lands—deeded or patented lands and on lands not deeded or patented	25.320	27.314	27.608	26.906	27.116
Town and city lots	3.984	8.107	8.241	2.884	2.850
Improvements on town and city lots	3.706	8.106	8.118	2.901	1.970
Railroads, electric and street railways—rolling stock	15.557	5.888	5.875	4.891	3.770
Telegraph and telephone lines	16.296	14.117	14.556	16.223	24.677
Steamboats, manufacturing machinery, etc.	.459	.146	.177	.216	.268
Merchandise and stock in trade	.686	.616	.684	.262	.899
Farming implements, wagons, carriages, etc.	2.870	2.684	2.280	2.213	1.463
Household furniture, watches, jewelry, etc.	1.106	.818	.988	1.246	1.128
Money, notes and accounts	.948	.613	.815	1.117	.866
Shares of stock	4.988	6.058	2.749	2.991	2.449
Live stock	14.922	14.110	9.008	1.107	.979
All other items of property				10.888	9.060
Exemptions					.286
Total value of taxable property	\$ 2,626,226.00	\$ 7,868,659.00	\$ 7,782,299.00	\$ 11,086,801.00	\$ 12,706,444.00

TABLE XV—Continued.

## MULTNOMAH COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands					
Non-tillable lands					
Improvements on deeded or patented lands and on lands not deeded or patented					
Town and city lots	1.128	.921	.949	.954	.966
Improvements on town and city lots	50,715	48,808	50,591	50,363	51,000
Railroads, electric and street railways—rolling stock	17,029	14,761	16,614	17,867	16,034
Telegraph and telephone lines	2,056	2,912	3,177	3,055	5,185
Steamboats, manufacturing, machinery, etc.	.071	.856	.450	.423	.660
Merchandise and stock in trade	2,813	2,858	2,441	3,185	2,482
Farming implements, wagons, carriages, etc.	7,585	6,798	6,056	5,617	4,988
Household furniture, watches, jewelry, etc.	.169	.180	.246	.289	.369
Money, notes and accounts	2,438	2,088	2,347	2,291	2,381
Shares of stock	6,162	11,226	6,307	8,888	2,978
Live stock	1,986	1,911	2,388	3,067	2,771
All other items of property	.848	.886	.376	.862	.882
Exemptions				1,384	2,589
<b>Total value of taxable property</b>	<b>\$ 180,894,648 00</b>	<b>\$ 228,141,068 00</b>	<b>\$ 296,187,787 00</b>	<b>\$ 261,381,887 00</b>	<b>\$ 301,826,649 00</b>

TABLE XV—*Continued.*

## POLK COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands—					
Non-tillable lands—					
Improvements on deeded or patented lands and on lands not deeded or patented—					
Town and city lots—					
Improvements on town and city lots—					
Railroads, electric and street railways—rolling stock—					
Telegraph and telephone lines—					
Steamboats, manufacturing machinery, etc. —					
Merchandise and stock in trade—					
Farming implements, wagons, carriages, etc. —					
Household furniture, watches, jewelry, etc. —					
Money, notes and accounts—					
Shares of stock—					
Live stock—					
All other items of property—					
Exemptions—					
<b>Total value of taxable property—</b>	\$ 8,758,670.00	\$ 10,508,520.00	\$ 10,075,000.00	\$ 13,883,620.00	\$ 14,612,806.00

TABLE XV—Continued.

## SHERMAN COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands					
Non-tillable lands					
Improvements on deeded or patented lands and on lands not deeded or patented					
Town and city lots	58.143	57.410	69.048	61.540	49.778
Improvements on town and city lots	6.976	6.196	6.810	6.878	4.388
Railroads, electric and street railways—rolling stock	8.501	8.637	2.731	8.062	2.592
Telegraph and telephone lines	4.472	1.824	1.812	1.261	.984
Steamboats, manufacturing machinery, etc.	9.598	12.987	12.987	8.380	2.181
Merchandise and stock in trade	.167	.227	.224	11.750	26.798
Farming implements, wagons, carriages, etc.	8.094	2.397	.277	.914	.166
Household furniture, watches, jewelry, etc.	2.087	1.710	1.303	1.498	.387
Money, notes and accounts	1.467	1.169	.886	1.750	1.459
Shares of stock	8.252	2.912	1.765	1.699	1.980
Live stock					
All other items of property	6.910	6.768	6.092	7.680	6.468
Exemptions					.217
<b>Total value of taxable property</b>	<b>\$ 8,261,785.00</b>	<b>\$ 8,868,010.00</b>	<b>\$ 6,381,076.00</b>	<b>\$ 6,661,810.00</b>	<b>\$ 8,146,146.00</b>

TABLE XV—Continued.

## TILLAMOOK COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1908	1909	1910	1911	1912	1913	1914	1915
Tillable lands	8,361	9,318	8,167	8,568	9,382	9,380	9,380	9,380
Non-tillable lands	76,578	78,188	81,636	90,382	77,146			
Improvements on deeded or patented lands and on lands not deeded or patented	2,462	2,012	1,651	1,645				
Town and city lots	2,646	2,884	2,617	3,188	1,692	5,298		
Improvements on town and city lots	1,939	1,210	995	1,008	1,298			
Railroads, electric and street railway's—rolling stock	141	109	127	127	516			
Telegraph and telephone lines	1,082	1,662	1,069	1,281	1,073	1,073		
Steamboats, manufacturing machinery, etc.	1,390	926	796	869	898	886		
Merchandise and stock in trade	734	257	1,184	1,184	761	761		
Farming implements, wagons, carriages, etc.	851	468	851	851	985	985		
Household furniture, watches, jewelry, etc.	740	792	597	597	104	104		
Shares of stock			888	888	880	880		
Live stock	8,447	2,364	1,946	1,946	1,367	2,122		
All other items of property								
Exemptions								
<b>Total value of taxable property</b>	<b>\$ 6,301,611.00</b>	<b>\$ 8,187,977.00</b>	<b>\$ 11,524,988.00</b>	<b>\$ 11,757,362.00</b>	<b>\$ 14,008,641.00</b>			

TABLE XV—Continued.

## UMATILLA COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands	36,948	36,421	37,181	44,069	48,098
Non-tillable lands	6,222	8,192	7,884	8,910	2,681
Improvements on deeded or patented lands and on lands not deeded or patented	4,306	4,162	3,947	8,548	3,818
Town and city lots	7,157	6,849	5,617	4,254	4,798
Improvements on town and city lots	7,081	6,951	6,865	5,892	26,016
Railroads, electric and street railways—rolling stock	20,096	19,588	23,908	20,688	.816
Telegraph and telephone lines	1,104	1,845	1,026	.160	.488
Steamboats, manufacturing machinery, etc.	.597	.609	.113	.420	
Merchandise and stock in trade	2,689	2,981	2,462	1,806	1,888
Farming implements, wagons, carriages, etc.	1,162	1,289	1,767	.847	1,288
Household furniture, watches, jewelry, etc.	912	1,495	.576	.220	.861
Money, notes and accounts	3,473	8,520	4,006	8,175	2,621
Shares of stock	1,568	1,662	1,460	1,735	1,844
Live stock	6,176	6,626	6,208	4,384	4,668
All other items of property				.676	.825
Exemptions					
<b>Total value of taxable property</b>	<b>\$ 9,896,350 00</b>	<b>\$ 12,065,866 48</b>	<b>\$ 25,159,227 70</b>	<b>\$ 41,917,202 50</b>	<b>\$ 47,461,362 00</b>

TABLE XV—*Continued.*  
UNION COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands	82,069	80,888	28,981	31,729	30,834
Non-tillable lands	11,791	12,244	13,191	10,069	9,911
Improvements on deeded or patented lands and on lands not deeded or patented					
Town and city lots	6,693	7,841	7,141	6,858	6,786
Improvements on town and city lots	6,922	5,842	6,010	6,949	6,950
Railroads, electric and street railways—rolling stock	11,281	10,940	11,782	8,870	8,806
Telegraph and telephone lines	10,161	12,069	12,041	18,879	19,781
Steamboats, manufacturing machinery, etc.	.466	.341	.606	.206	.302
Merchandise and stock in trade	1,174	1,121	1,681	1,660	1,269
Farming implements, wagons, carriages, etc.	4,659	4,851	4,699	5,190	4,415
Household furniture, watches, jewelry, etc.	1,695	1,425	1,524	.981	1,084
Money, notes and accounts	2,449	2,507	2,222	1,978	1,210
Shares of stock	2,582	2,380	2,988	2,087	8,600
Live stock	1,968	2,469	2,122	1,698	1,657
All other items of property	6,160	5,602	5,607	4,747	4,588
Exemptions					.074
<b>Total value of taxable property</b>	<b>\$ 6,118,178 00</b>	<b>\$ 6,478,577 00</b>	<b>\$ 7,109,885 00</b>	<b>\$ 16,864,783 00</b>	<b>\$ 17,295,080 00</b>

TABLE XV.—Continued.

## WALLOWA COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1905	1907	1908	1909	1910
Tillable lands	26.862	26.000	22.327	22.625	26.616
Non-tillable lands	20.545	23.983	26.350	24.384	24.988
Improvements on deeded or patented lands and on lands not deeded or patented	6.911	6.237	5.766	4.535	3.412
Town and city lots	2.268	2.051	2.608	8.110	4.364
Improvements on town and city lots	4.194	4.400	4.325	3.738	3.180
Railroads, electric and street railways—rolling stock				10.690	11.654
Telegraph and telephone lines					1.179
Steamboats, manufacturing machinery, etc.	1.140	1.046	.909	.652	.727
Merchandise and stock in trade	8.053	8.081	7.794	5.356	2.657
Farming implements, wagons, carriages, etc.	1.878	1.044	1.000	.945	.867
Household furniture, watches, jewelry, etc.	1.354	1.105	1.114	2.418	1.125
Money, notes and accounts	6.893	6.208	7.864	7.078	6.079
Shares of stock	8.053	2.608	2.408	1.167	1.553
Live stock	22.805	21.775	20.050	16.119	18.791
All other items of property					.044
Exemptions					
<b>Total value of taxable property</b>	<b>\$ 5,657,000.00</b>	<b>\$ 6,345,905.00</b>	<b>\$ 7,226,295.00</b>	<b>\$ 8,676,770.00</b>	<b>\$ 11,855,540.00</b>

TABLE XV—Continued.

## WASCO COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands.....	20,888	22,288	22,111	22,300	22,984
Non-tillable lands on deeded or patented lands and on lands not deeded or patented.....	14,888	16,811	14,157	14,383	15,180
Town and city lots.....	7,099	6,296	6,793	4,750	4,149
Improvements on town and city lots.....	8,657	6,654	8,429	9,653	9,560
Railroads, electric and street railways—rolling stock.....	12,764	11,246	12,483	9,844	9,097
Railroads, electric and street railways—trolley stock.....	12,110	12,402	10,108	15,039	17,066
Telegraph and telephone lines.....	1,638	1,426	2,617	1,471	1,626
Steamboats, manufacturing machinery, etc.....	2,638	2,794	2,915	1,604	8,121
Merchandise and stock in trade.....	4,983	4,464	4,884	8,987	8,941
Farming implements, wagons, carriages, etc.....	1,516	1,986	1,609	1,969	1,925
Household furniture, watches, jewelry, etc.....	2,661	2,046	2,216	1,782	1,884
Money, notes and accounts.....	2,250	2,100	4,064	2,611	2,076
Shares of stock.....	1,416	1,809	1,821	8,679	2,081
Live stock.....	7,864	7,167	8,512	8,269	6,988
All other items of property.....					.250
Exemptions.....					
<b>Total value of taxable property .....</b>	<b>\$ 6,702,946.00</b>	<b>\$ 8,220,070.00</b>	<b>\$ 5,927,846.00</b>	<b>\$ 9,047,410.00</b>	<b>\$ 11,198,970.00</b>

TABLE XV—Continued.

WASHINGTON COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
<b>Tillable lands</b>					
Non-tillable lands					
Improvements on deeded or patented lands and on lands not deeded or patented	40,022	81,774	82,082	84,769	85,954
Town and city lots	26,068	39,787	37,344	32,087	31,160
Improvements on town and city lots	10,095	7,401	7,908	7,797	6,900
Railroads, electric and street railways—rolling stock	3,285	2,786	2,780	4,119	3,639
Telegraph and telephone lines	3,748	2,968	3,156	3,562	3,864
Steamboats, manufacturing machinery, etc.	2,817	3,566	3,852	6,217	8,477
Merchandise and stock in trade	1.46	1.149	1.111	.061	.168
Farming implements, wagons, carriages, etc.	.900	1,041	1,027	.984	.761
Household furniture, watches, jewelry, etc.	1,860	1,863	2,024	1,920	1,869
Money, notes and accounts	1,886	1,049	1,296	1,180	886
Shares of stock	2,012	1,380	1,604	1,380	1,100
Live stock	1,944	1,396	1,684	1,381	1,164
All other items of property	5,104	4,772	6,207	4,387	3,900
Exemptions					.076
<b>Total value of taxable property</b>	<b>\$ 12,018,726 00</b>	<b>\$ 16,52,774 00</b>	<b>\$ 12,568,668 00</b>	<b>\$ 16,885,865 00</b>	<b>\$ 17,000,076 00</b>

TABLE XV—Continued.

## WHEELER COUNTY.

Showing percentage of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands	7.881	6.170	5.672	5.887	7.482
Non-tillable lands	37.782	46.015	60.889	68.072	59.764
Improvements on deeded or patented lands and on lands not deeded or patented	9.019	6.786	6.261	8.819	4.405
Town and city lots	.839	.694	.869	1.183	1.188
Improvements on town and city lots	4.268	3.048	2.740	2.464	2.719
Railroads, electric and street railways—rolling stock	.104	.076	.080	.069	.091
Telegraph and telephone lines	.550	.448	.672	.507	.639
Steamboats, manufacturing machinery, etc.	3.109	2.882	2.600	2.266	2.724
Merchandise and stock in trade	.160	1.116	.190	.446	.882
Farming implements, wagons, carriages, etc.	.091	.781	.082	.061	.666
Household furniture, watches, jewelry, etc.	3.802	8.326	2.087	8.897	8.190
Money, notes and accounts					
Shares of stock					
Live stock	82.300	30.154	18.478	16.867	16.571
All other items of property					.088
Exemptions					.081
Total value of taxable property	\$ 1,376,088.00	\$ 1,884,871.00	\$ 2,080,472.00	\$ 4,056,773.00	\$ 3,679,268.00

TABLE XV—Continued.

## YAMHILL COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands	41,798	36,879	35,090	38,943	36,945
Non-tillable lands	14,249	18,570	18,476	16,491	19,484
Improvements on deeded or patented lands and on lands not deeded or patented	5,586	5,578	5,972	7,512	5,651
Town and city lots	4,689	4,112	4,497	4,880	6,717
Improvements on town and city lots	6,272	6,048	6,704	8,918	6,773
Railroads, electric and street railways—rolling stock	4,659	5,560	5,806	7,174	6,904
Telegraph and telephone lines	171	168	164	214	206
Steamboats, manufacturing machinery, etc.	687	780	1,078	1,202	1,171
Merchandise and stock in trade	8,646	8,950	8,618	8,675	8,870
Farming implements, wagons, carriages, etc.	1,442	1,224	1,128	1,012	1,060
Household furniture, watches, jewelry, etc.	8,106	2,785	2,647	2,129	1,067
Money, notes and accounts	6,734	6,073	6,316	6,282	4,996
Shares of stock	2,987	2,677	2,658	2,590	2,218
Live stock	5,354	6,192	6,297	4,850	4,215
All other items of property				.174	
Exemptions					
Total value of taxable property	\$ 10,261,701.00	\$ 11,700,691.00	\$ 12,325,570.00	\$ 14,637,512.40	\$ 16,660,901.98

TABLE XV—*Concluded.*  
STATE.

Showing percentages of total assessed value of taxable property, represented by specific classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands.....	18,5436	12,8954	11,8477	b	19,4188
Non-tillable lands.....	21,2946	28,7748	27,2606	b	20,1288
Improvements on deeded or patented lands and on					c
lands not deeded or patented.....	3,97	3,4584	3,3912		8,1578
Town and city lots.....	25,4896	28,3779	24,3843		22,8179
Improvements on town and city lots.....	11,2648	9,6162	10,1242		9,8038
Improvements on town and city lots--rolling stock.....	5,2037	6,9164	6,7737		7,7826
Railroads, electric and street railways--rolling stock.....	3974	4,6966	4,0015		3,7019
Telegraph and telephone lines.....					d
Steamboats, manufacturing machinery, etc.....	2,1808	1,8984	1,9864		2,0782
Merchandise and stock in trade.....	5,6071	4,8934	3,9788		3,5819
Farming implements, wagons, carriages, etc.....	6,6538	6,6118	6,6468		6,707
Household furniture, watches, jewelry, etc.....	2,0681	1,6230	1,6325		1,6108
Money, notes and accounts.....	3,8896	6,2571	8,6201		2,9036
Shares of stock.....	1,4323	1,3841	1,4678		1,8859
Live stock.....	8,8147	8,6145	8,1759		8,8820
All other items of property.....			.0076		.0246
Property assessed by Board of State Tax Commissioners.....					11,512
<b>Total value of taxable property.....</b>	<b>\$ 47,379,978.70</b>	<b>\$ 681,658,918.48</b>	<b>\$ 698,188,968.70</b>	<b>\$ 694,727,681.90</b>	<b>\$ 844,887,708.74</b>

<sup>a</sup> Includes "Tillable Lands" in Multnomah County.

<sup>b</sup> Includes "Tillable Lands" in Marion and Multnomah counties. <sup>c</sup> Includes "Non-tillable Lands" in Douglas, Klamath, Lane, Lincoln, Marion, Multnomah and Umatilla counties. <sup>d</sup> Assessed by the Board of State Tax Commissioners

## TABLE XVI.

Statement of the apportionment of the State taxes among the several counties of the State for the year 1900.

The following table shows—

*First*—The total taxable property in each county and of the State as last assessed by the county assessor and equalized by the county board of equalization thereof and certified by the various county clerks to the Secretary of State as of the date of the last county assessment.

*Second*—The total taxable property in each county as last assessed and equalized as adjusted and equalized by the Governor, Secretary of State, and State Treasurer, acting jointly, as required by said act of February 2, 1900.

*Third*—Proportion, in percentage, which the equalized value of taxable property within each county bears to the total amount of taxable property in all of the counties of the State, as so determined and equalized, which proportion is also the proportion of the State taxes to be paid by the several counties of the State, as provided in said act of February 2, 1900.

*Fourth*—The total amount of revenue to be raised for the fiscal year ending December 31, 1900, for State purposes, not provided for by a special tax, duly authorized by law, and apportioned to each county of the State of Oregon, to be levied and collected and paid into the State Treasury by each of said counties in the manner provided by law, being the resulting per cent apportioned to each of said counties of the sum of one million two hundred seventy-five thousand dollars (\$1,275,000.00), as set out in the before-mentioned table, the said sum of one million two hundred and seventy-five thousand dollars (\$1,275,000.00) being the total revenue to be raised by taxation for State purposes for the fiscal year ending December 31, 1900, being at the rate of 2.13163 mills on each dollar of the assessed value of the total taxable property in the several counties, as assessed by the several county assessors, equalized by the county boards of equalization, and as finally equalized by the Governor, the Secretary of State, and the State Treasurer.

County	Total value of taxable property as equalized by the County Board of Equalization	Total taxable property as equalized by the State Board of Equalization	Per cent of equalized value to total and per cent of the state taxes to be paid by the several counties	Amount of revenue for state purposes, to be raised by taxation and apportioned to each county, to be collected, and paid into the State Treasury
Baker	\$ 9,662,380 00	\$ 14,654,282 12	.0245	\$ 81,287 50
Benton	5,113,480 00	10,886,088 14	.0182	28,205 00
Clackamas	22,850,685 00	20,087,487 76	.0885	42,712 50
Columbia	8,782,420 00	14,654,282 12	.0245	81,287 50
Clatsop	15,514,488 00	6,998,167 88	.0117	14,917 50
Coos	14,248,014 00	12,892,378 05	.0207	26,389 50
Crook	7,070,254 00	7,357,047 76	.0123	15,682 50
Curry	3,358,473 00	2,980,856 42	.0049	6,247 50
Douglas	28,588,500 00	21,473,009 81	.0559	45,772 50
Grant	6,873,617 00	5,742,086 05	.0086	12,240 00
Harney	3,654,675 00	4,486,004 78	.0075	9,562 50
Hood River	2,500,424 00	7,586,487 95	.0126	16,065 00
Jackson	2,870,208 00	5,861,712 85	.0098	12,495 00
Josephine	28,685,248 00	17,944,018 92	.0800	38,250 00
Klamath	8,212,762 00	5,981,389 64	.0100	12,750 00
Lake	7,105,904 00	9,450,516 63	.0158	20,145 00
Lane	4,309,578 00	5,682,272 66	.0065	12,112 50
Lincoln	19,181,315 00	26,676,774 75	.0446	50,885 00
Linn	4,158,062 00	3,828,057 87	.0084	8,160 00
Malheur	21,223,885 00	28,291,788 50	.0478	60,807 50
Marion	4,212,205 00	4,904,698 50	.0082	10,455 00
Morrow	31,858,855 00	34,038,822 55	.0569	72,547 50
Multnomah	7,782,299 00	6,878,540 59	.0115	14,862 50
Polk	288,187,737 00	190,086,973 46	.3178	405,195 00
Polk	10,075,000 00	16,867,377 78	.0282	35,965 00
Sherman	6,381,075 00	5,682,272 66	.0085	12,112 50
Tillamook	11,524,988 00	6,579,473 60	.0110	14,025 00
Umatilla	25,150,227 70	30,403,899 15	.0615	65,662 50
Union	7,100,835 00	13,936,521 86	.0238	29,707 50
Wallowa	7,226,295 00	4,844,885 11	.0081	10,327 50
Wasco	5,927,345 00	10,706,507 96	.0179	22,822 50
Washington	12,553,668 00	16,628,124 20	.0278	35,445 00
Wheeler	2,690,472 00	3,170,110 00	.0058	6,757 50
Yamhill	12,285,570 00	20,157,114 67	.0837	42,967 50
Totals	\$ 598,138,968 70	\$ 598,138,968 70	1.0000	\$ 1,275,000 00

## TABLE XVII.

## STATEMENT OF THE APPORTIONMENT OF THE STATE TAXES AMONG THE SEVERAL COUNTIES OF THE STATE FOR THE YEAR 1910.

The following table shows—

*First*—The total taxable property in each county and of the State as last assessed by the county assessor and equalized by the county board of equalization thereof and certified by the various county clerks to the secretary of the Board of State Tax Commissioners as of the date of the last county assessment.

*Second*—The total taxable property in each county as last assessed and equalized, as adjusted and equalized, by the Board of State Tax Commissioners, as required by section 28, chapter 218, General Laws of Oregon, 1909.

*Third*—Proportion, in percentage, which the equalized value of taxable property within each county bears to the total amount of taxable property in all of the counties of the State, as so determined and equalized, which proportion is also the proportion of the State taxes to be paid by the several counties of the State, as provided in said section 28, chapter 218, General Laws of Oregon, 1909.

*Fourth*—The total amount of revenue to be raised for the fiscal year ending December 31, 1910, for State purposes, not provided for by a special tax, duly authorized by law, and apportioned to each county of the State of Oregon, to be levied and collected and paid into the state treasury by each of said counties in the manner provided by law, being the resulting per cent apportioned to each of said counties of the sum of one million, five hundred twenty-eight thousand, four hundred dollars and seventy-nine cents (\$1,528,400.79), as set out in the before-mentioned table, the said sum of one million, five hundred twenty-eight thousand, four hundred dollars and seventy-nine cents (\$1,528,400.79), being the total revenue to be raised by taxation for State purposes for the fiscal year ending December 31, 1910, being at the rate of 2.2 mills on each dollar of the assessed value of the total taxable property in the several counties, as assessed by the several county assessors, equalized by the county boards of equalization, and as finally equalized by the Board of State Tax Commissioners.

County	Total value of taxable property as equalized by the County Board of Equalization	Total taxable property as equalized by the Board of State Tax Commissioners	Per cent of equalized value to total and per cent of the state taxes to be paid by the several counties	Amount of revenue for state purposes, to be raised by taxation and apportioned to each county, to be collected, and paid into the State Treasury
Baker	\$ 10,008,500 00	\$ 16,284,420 00	.09844	\$ 35,825 71
Benton	7,474,592 00	10,156,980 00	.01462	22,845 22
Clackamas	22,087,182 00	22,048,720 00	.08173	48,496 16
Clatsop	8,881,221 00	15,089,490 00	.09172	88,106 86
Columbia	14,951,595 00	11,865,950 00	.01708	26,106 09
Coos	14,811,901 00	15,214,550 00	.02130	88,471 98
Crook	7,910,421 00	7,988,800 00	.01142	17,454 84
Curry	8,114,286 00	8,112,890 00	.00448	6,847 24
Douglas	27,275,740 00	25,008,260 00	.08590	55,007 14
Gilliam	8,564,624 00	7,857,380 00	.01131	17,286 21
Grant	4,781,194 00	5,071,180 00	.00730	11,157 82
Harney	6,708,665 00	6,565,180 00	.00945	14,448 89
Hood River	7,459,570 00	7,440,540 00	.01071	16,869 17
Jackson	26,488,666 00	28,891,700 00	.08489	52,561 70
Josephine	8,771,170 00	8,677,150 00	.01249	19,089 73
Klamath	10,818,164 00	10,809,760 00	.01484	22,681 47
Lake	7,859,594 00	8,099,710 00	.00978	18,419 86
Lane	22,006,920 00	28,205,960 00	.04060	62,058 07
Lincoln	4,172,665 00	5,592,560 00	.00806	12,808 68
Linn	25,388,665 00	25,315,880 00	.03644	55,694 92
Malheur	6,422,700 00	6,618,810 00	.00952	14,550 88
Marion	38,668,400 00	32,448,800 00	.04670	71,876 32
Morrow	11,086,891 00	9,100,940 00	.01810	20,022 06
Multnomah	251,991,887 00	247,267,520 00	.08592	548,988 41
Polk	18,888,620 00	18,276,260 00	.01911	29,207 74
Sherman	6,561,310 00	7,090,650 00	.01012	15,467 42
Tillamook	11,757,252 00	10,990,600 00	.01582	24,179 80
Umatilla	41,917,202 50	38,965,255 50	.04880	74,728 52
Union	16,854,788 00	16,284,420 00	.02844	85,825 71
Wallowa	8,676,770 00	7,947,690 00	.01144	17,484 90
Wasco	9,647,410 00	11,310,180 00	.01628	24,882 86
Washington	15,385,865 00	17,145,890 00	.02468	37,720 88
Wheeler	4,066,778 00	8,818,860 00	.00477	7,290 47
Yamhill	14,527,518 40	16,805,276 40	.02847	35,871 57
Totals	\$ 694,727,681 90	\$ 694,727,681 90	1.0000	\$ 1,528,400 79

**TABLE XVIII.**  
**Statement of the apportionment of the State taxes among the several counties of the State for the year 1911.**

The following table shows—

**First**—The total taxable property in each county and of the State as last assessed by the county assessor and equalized by the county board of equalization thereof and certified by the various county clerks to the Secretary of the Board of State Tax Commissioners as of the date of the last county assessment.

**Second**—Value of taxable property assessed and equalized by the Board of State Tax Commissioners and apportioned according to county ratio.

**Third**—Total value of taxable property, including that equalized by the county board of equalization and that equalized and apportioned by the Board of State Tax Commissioners.

**Fourth**—Total value of taxable property as equalized by the Board of State Tax Commissioners.

**Fifth**—Per cent of equalized value to total and per cent of the State taxes to be paid by the several counties.

**Sixth**—The total amount of revenue to be raised for the fiscal year ending December 31, 1911, for State purposes, not provided for by a special tax, fully authorized by law and apportioned to each county of the State of Oregon, to be levied and collected and paid into the State Treasury by each of said counties in the manner provided by law, being the resulting per cent apportioned to each of said counties of the sum of one million three hundred thirty-five dollars and fifty cents (\$88,795.50) as set out in the following table, being at the rate of one twenty-fifth of a mill on the dollar upon all the taxable property in the several counties of the State.

**Eighth**—The total amount of revenue to be raised for State purposes for the fiscal year ending December 31, 1911, for State purposes and for the support and maintenance of "The Oregon Normal School at Monmouth, Polk County, Oregon."

County	"First" (See above)	"Second" (See above)	"Third" (See above)	"Fourth" (See above)	"Fifth" (See above)	"Sixth" (See above)	"Seventh" (See above)	"Eighth" (See above)
Baker	\$ 19,867.845 00	\$ 6,020,314 00	\$ 26,917,659 00	\$ 21,380,825 00	.025246	\$ 54,128 03	\$ 1,086 71	\$ 35,164 77
Benton	8,960,614 00	670,382 00	9,681,496 00	11,175,424 00	.013227	17,980 63	386 27	18,265 80
Clackamas	21,080,400 00	8,158,617 00	24,234,017 00	28,657,376 00	.038836	45,740 19	960 36	46,799 55
Oklatsop	8,650,498 00	871,888 00	9,522,324 00	20,483,452 00	.021173	32,877 55	380 90	38,058 45
Columbia	18,866,455 00	2,054,821 00	16,321,276 00	14,586,222 00	.012225	22,285 10	616 86	22,301 96
Oos	16,461,755 00	248,790 00	16,710,885 00	19,171,870 00	.022692	30,675 51	628 42	31,938 98
Orook	9,196,008 00	16,040 00	9,216,048 00	10,101,028 00	.012032	16,306 66	388 60	16,674 26
Curry	8,965,208 00	4,966 00	8,990,156 00	8,382,550 00	.008988	5,316 70	5,476 30	5,476 30
Douglas	26,810,740 00	5,887,818 00	31,648,558 00	30,270,692 00	.026582	48,482 02	1,295 95	49,669 97
Gilliam	6,637,415 00	3,805,395 00	10,432,720 00	8,700,587 00	.010494	14,004 84	417 32	14,481 66

Grant	5,518,962.00	76,210.00	5,590,162.00	7,065,906.00	.008983	11,905.37	223.60	11,582.87
Harney	6,992,616.00	8,778.00	6,996,378.00	7,282,283.00	.008619	11,651.84	279.86	11,651.19
Hood River	2,080,158.00	11,040.00	2,080,389.00	9,802,618.00	.011010	14,888.64	441.61	15,835.15
Jackson	80,296,649.00	4,088,815.00	84,398,964.00	28,901,108.00	.082007	46,241.78	1,873.00	47,618.73
Josephine	7,825,860.00	1,670,838.00	9,498,186.00	10,501,987.00	.012480	16,803.18	370.85	17,182.96
Klamath	12,210,459.00	298,219.00	12,498,678.00	12,757,202.00	.016099	20,411.18	497.46	20,636.59
Lake	8,066,278.61	18,182.00	8,068,411.81	6,886,184.61	.003169	11,039.50	823.84	11,582.84
Lane	8,745,640.00	8,245,939.00	87,901,438.00	84,473,966.00	.040633	66,188.88	1,619.66	66,977.61
Lincoln	8,456,221.00	607,888.00	8,904,079.00	6,668,982.00	.007822	10,673.96	388.66	10,932.61
Linn	25,095,730.00	8,280,762.00	28,816,492.00	28,631,831.00	.038888	45,810.49	1,182.66	46,948.15
Malheur	8,884,890.00	1,082,088.00	9,916,968.00	9,115,664.00	.010780	14,584.80	386.68	14,981.48
Marion	34,980,490.00	4,112,287.00	38,072,757.00	38,507,190.00	.014780	68,211.12	1,519.91	64,774.82
Morrow	9,562,845.00	8,208,659.00	12,708,444.00	9,716,961.00	.011500	16,545.98	610.96	16,056.69
Multnomah	277,026,966.00	24,716,654.00	301,726,649.00	300,886,190.00	.081622	481,412.96	12,073.08	486,486.86
Polk	13,046,180.00	1,406,716.00	14,512,886.00	16,894,782.00	.019298	26,087.43	690.61	26,667.94
Sherman	5,982,000.00	2,214,146.00	8,146,146.00	7,637,605.00	.009090	12,300.21	395.84	12,636.06
Umatilla	18,990,278.00	82,863.00	14,002,641.00	18,576,482.00	.016083	21,722.40	560.10	22,229.50
Union	34,574,650.00	12,886,772.00	47,461,362.00	30,086,966.00	.040282	62,497.98	1,898.45	64,386.51
Wallowa	18,708,145.00	8,866,884.00	17,905,059.00	20,866,608.00	.024106	82,686.88	660.60	88,277.88
Wasco	9,202,299.00	1,991,740.00	11,198,970.00	18,661,175.00	.016168	16,373.26	474.22	16,817.47
Washington	16,149,060.00	1,641,016.00	17,690,076.00	20,867,892.00	.024690	447.76	22,388.99	447.76
Wheelier	8,576,065.00	3,283.00	3,577,286.00	4,021,182.00	.004750	386.61	145.17	6,576.98
Yamhill	16,684,424.88	-1,086,477.00	16,859,401.98	19,602,669.98	.028361	668.40	82,111.09	82,111.09
Totals	\$ 747,624,404.74	\$ 97,268,384.00	\$ 844,887,708.74	\$ 944,887,708.74	1.000000	\$ 1,951,880.84	\$ 38,796.50	\$ 1,986,615.84

TABLE XIX.  
Total value of taxable property.

County	For what year				
	1906	1907	1908	1909	1910
Baker	\$ 8,632,590.00	\$ 9,614,000.00	\$ 9,662,380.00	\$ 10,008,500.00	\$ 26,917,650.00
Benton	4,638,215.10	6,416,920.00	6,118,480.00	7,474,622.00	9,631,496.00
Clackamas	10,549,571.00	12,246,726.00	22,850,651.00	22,187,132.00	24,284,017.00
Clatsop	4,916,112.00	5,695,388.00	8,782,410.00	8,881,221.00	9,622,321.00
Columbia	5,017,180.00	16,758,655.00	15,614,488.00	14,981,636.00	15,421,276.00
Coos	10,036,362.00	18,538,322.00	14,246,104.00	14,811,901.00	15,710,586.00
Crook	5,866,617.00	6,271,888.00	7,070,354.00	7,910,421.00	9,216,048.00
Curry	2,031,778.00	3,025,124.00	3,885,473.00	3,143,326.00	3,940,169.00
Douglas	18,229,175.00	23,480,275.00	23,888,540.00	27,276,740.00	31,618,558.00
Garfield	3,560,273.00	5,721,920.00	6,873,617.00	8,554,614.00	10,492,720.00
Grant	2,673,929.00	3,272,540.00	3,654,675.00	4,721,194.00	5,581,162.00
Harney	2,385,860.00	2,381,745.03	2,500,128.00	6,788,665.00	6,984,375.00
Hood River			2,870,570.00	7,459,570.00	11,040,389.00
Jackson	13,988,695.00	22,811,380.00	26,656,249.00	26,488,666.00	34,299,364.00
Josephine	4,771,480.00	6,064,270.00	8,212,762.00	8,771,170.00	9,496,188.00
Klamath	6,088,087.00	7,682,950.00	7,106,904.00	10,318,164.00	12,496,678.00
Lake	2,290,990.00	3,762,891.00	4,319,578.00	7,883,694.00	8,083,411.81
Lane	15,497,000.00	18,456,735.00	19,181,315.00	22,966,920.00	37,981,460.00
Lincoln	1,537,832.50	2,581,184.00	4,158,162.00	4,172,665.00	8,984,075.00
Linn	18,865,940.00	20,882,366.00	21,228,865.00	26,388,665.00	28,316,492.00
Malheur	8,702,116.00	4,363,660.00	4,212,305.00	6,422,700.00	9,916,968.00
Marion	28,564,598.00	31,321,558.00	31,878,465.00	33,668,400.00	39,072,757.00
Morrow	2,636,226.00	7,988,559.00	7,732,389.00	11,086,891.00	12,766,444.00
Multnomah	180,594,548.00	238,141,058.00	236,187,757.00	251,381,887.00	301,8,545,649.00
Polk	8,738,670.00	10,508,550.00	10,075,400.00	15,883,620.00	14,512,896.00
Sherman	8,291,785.00	8,968,010.00	6,381,016.00	6,451,310.00	8,146,146.00
Thiamook	6,201,611.00	8,187,377.00	11,624,988.00	11,787,122.00	14,002,641.00
Umatilla	9,886,359.00	42,035,866.48	25,150,227.70	41,917,202.60	47,461,382.00
Union	6,138,173.00	6,478,677.00	7,119,385.00	16,864,738.00	17,295,089.00
Wallowa	5,617,900.00	6,912,385.00	7,226,286.00	8,676,770.00	11,885,540.00
Wasco	6,702,905.00	8,280,070.00	5,927,345.00	9,647,410.00	11,188,970.00
Washington	12,043,725.00	16,592,774.00	12,558,668.00	17,386,976.00	17,690,976.00
Wheeler	1,876,088.00	1,884,871.00	2,680,472.00	4,066,773.00	5,739,268.00
Yamhill	10,251,701.20	11,700,621.00	12,285,570.00	14,537,618.40	16,659,901.88
<b>Total</b>	<b>\$ 427,879,978.70</b>	<b>\$ 581,658,018.48</b>	<b>\$ 586,138,968.70</b>	<b>\$ 694,727,631.90</b>	<b>\$ 814,887,707.74</b>

TABLE XX.  
Amount of taxes levied for all purposes in each county.

County	For what year				
	1905	1907	1908	1909	1910
Baker	\$ 208,041.09	\$ 200,930.27	\$ 238,775.48	\$ 239,462.76	\$ 301,677.90
Benton	75,697.43	87,216.32	110,347.13	120,485.08	140,075.90
Clackamas	211,987.67	228,754.58	207,858.23	434,444.20	457,220.50
Oklasop	295,759.70	270,753.73	295,136.70	277,387.91	324,094.68
Olympia	113,078.66	113,078.66	160,988.95	138,769.31	221,214.29
Oos	168,667.36	168,667.36	260,776.48	310,866.64	446,468.40
Crook	104,548.86	104,548.86	108,246.46	180,126.80	118,660.96
Curry	17,121.90	28,601.89	30,241.24	35,248.35	38,637.96
Douglas	168,910.80	214,206.55	236,380.76	265,373.52	405,256.37
William	52,048.00	42,383.28	77,815.84	90,651.80	75,175.71
Grant	58,158.56	102,260.23	112,831.45	116,838.46	98,816.98
Harney	61,168.66	19,580.08	62,733.09	71,677.83	77,966.64
Hood River				106,113.82	180,219.76
Jackson	172,004.71	216,681.90	271,704.67	329,384.63	389,380.63
Josephine	76,978.75	91,923.62	98,614.55	128,920.62	168,974.09
Klamath	84,900.16	101,106.85	143,542.16	162,372.21	195,738.66
Lake	38,557.37	51,165.65	75,417.19	61,141.90	78,611.96
Lane	228,042.09	295,451.72	286,974.90	428,150.19	496,038.98
Lincoln	47,871.66	47,860.74	55,125.38	73,181.46	98,790.21
Linn	210,292.04	288,949.36	245,305.46	380,699.00	382,646.42
Malheur	66,962.11	90,691.53	92,781.11	120,686.76	147,016.87
Marion	51,385.00	844,387.02	845,294.67	801,148.10	448,924.85
Morrow	69,670.51	78,260.75	75,456.73	95,225.64	103,829.98
Multnomah	2,076,482.81	2,839,462.34	8,226,564.25	4,551,497.18	4,894,537.71
Polk	106,329.88	129,403.83	148,249.04	199,384.92	198,730.58
Sherman	48,229.21	60,761.16	62,030.61	77,108.83	88,616.48
Tillamook	80,262.81	110,010.90	126,712.73	203,388.43	230,046.61
Umatilla	274,108.60	281,801.63	381,880.82	389,302.88	441,668.58
Union	198,890.76	211,480.93	211,813.15	267,494.61	296,190.18
Wallowa	79,456.92	128,891.83	94,061.37	121,507.09	156,070.95
Wasco	108,113.14	165,837.51	176,216.00	165,686.80	188,871.09
Washington	190,848.44	141,891.68	166,461.98	228,128.40	281,658.80
Wheeler	37,902.59	38,870.77	44,116.75	56,988.40	57,258.84
Yamhill	149,392.61	178,697.27	204,986.11	265,680.42	289,114.40
Totals	\$ 6,011,244.88	\$ 7,478,968.08	\$ 8,531,890.94	\$ 11,384,840.01	\$ 11,960,278.11

TABLE XXI.  
Amount of State tax apportioned to each county.

County	For what year				
	1906	1907	1908	1909	1910
Baker	\$ 14,625.00	\$ 23,985.00	\$ 26,910.00	\$ 31,287.50	\$ 35,885.71
Benton	12,625.00	20,705.00	23,250.00	22,305.00	22,845.22
Black Diamond	20,887.50	34,387.50	38,625.00	42,713.50	48,496.16
Olathe	18,250.00	21,720.00	24,380.00	31,287.50	33,196.86
Columbia	6,625.00	10,865.00	12,190.00	14,917.50	26,105.00
Otoe	12,687.50	20,807.50	28,845.00	26,382.50	33,471.98
Creighton	8,125.00	13,395.00	14,460.00	17,404.34	
Curry	2,600.00	4,100.00	4,000.00	6,297.50	6,847.24
Douglas	21,662.50	38,382.50	39,675.00	46,772.50	56,007.14
Gilliam	6,437.50	9,917.50	10,005.00	12,240.00	17,260.21
Grant	6,750.00	9,480.00	10,580.00	9,562.50	11,157.83
Harrison	10,000.00	16,400.00	18,400.00	16,045.00	14,448.98
Hood River				16,495.00	16,369.17
Jackson	19,625.00	31,185.00	36,710.00	38,280.00	52,161.70
Josephine	6,625.00	9,235.00	10,350.00	12,750.00	19,050.73
Kiamichi	7,187.50	11,787.50	13,225.00	20,145.00	22,651.47
Lake	6,687.50	10,947.50	12,805.00	12,112.50	18,419.36
Lane	28,875.00	47,385.00	53,180.00	56,395.00	62,053.07
Lincoln	3,427.50	6,657.50	6,825.00	8,160.00	12,930.62
Linn	32,875.00	58,915.00	60,490.00	60,807.50	56,094.22
Malheur	6,815.00	9,645.00	10,910.00	10,465.00	14,660.38
Marion	58,312.50	6,832.50	70,495.00	72,647.50	71,876.82
Multnomah	6,387.50	9,787.50	10,925.00	14,602.50	20,022.06
Polk	106,187.50	320,107.50	359,145.00	405,196.00	543,958.41
Sherman	19,187.50	31,467.50	35,305.00	35,985.00	29,207.74
Tillamook	5,437.50	8,917.50	10,005.00	12,112.50	15,467.52
Umatilla	30,625.00	60,325.00	66,360.00	66,602.50	74,179.80
Union	18,987.50	22,867.50	26,645.00	29,707.50	36,826.71
Wallowa	4,662.50	7,482.50	8,398.00	10,827.50	17,484.90
Wasco	14,625.00	28,985.00	26,910.00	22,822.50	24,868.36
Washington	18,812.50	30,862.50	34,615.00	35,445.00	37,750.98
Wheeler	4,187.50	6,987.50	7,705.00	7,757.50	7,290.47
Yamhill	24,437.50	40,077.50	44,965.00	42,967.50	36,861.67
<b>Totals</b>	<b>\$ 626,000.00</b>	<b>\$ 1,025,000.00</b>	<b>\$ 1,160,000.00</b>	<b>\$ 1,275,000.00</b>	<b>\$ 1,558,400.79</b>

TABLE XXII.  
Percent of the State taxes paid by the several counties.

County	For what year				
	1906	1907	1908	1909	1910
Baker	.0824	.0824	.0824	.0846	.0844
Benton	.0812	.0812	.0812	.0812	.0843
Clackamas	.0836	.0836	.0836	.0836	.08173
Olathe	.0812	.0812	.0812	.0845	.08172
Columbia					.08176
Ooes	.0106	.0106	.0106	.0117	.02110
Orock	.0808	.0808	.0808	.0807	.02110
Oury	.0180	.0180	.0180	.0183	.01142
Douglas	.0840	.0840	.0840	.0849	.08448
Gilliam	.0846	.0846	.0846	.0869	.08690
Grant	.0887	.0887	.0887	.0886	.01181
Harney	.0092	.0092	.0092	.0076	.00720
Hood River	.0160	.0160	.0160	.0126	.00945
Jackson	.0814	.0814	.0814	.0800	.08439
Josephine	.0090	.0090	.0090	.0100	.01259
Klamath	.0116	.0116	.0116	.0115	.01494
Lane	.0107	.0107	.0107	.0107	.00878
Lincoln	.0462	.0462	.0462	.0446	.04040
Linn	.0855	.0855	.0855	.0855	.08905
Malheur	.0836	.0836	.0836	.0873	.08844
Marion	.0894	.0894	.0894	.0862	.08622
Morrow	.0818	.0818	.0818	.0869	.04670
Multnomah	.0046	.0046	.0046	.0115	.01810
Polk	.8128	.8128	.8128	.8128	.36592
Sherman	.0807	.0807	.0807	.0882	.01911
Tillamook	.0887	.0887	.0887	.0885	.01013
Umatilla	.0887	.0887	.0887	.0110	.01582
Union	.0480	.0480	.0480	.0816	.08869
Wallowa	.0228	.0228	.0228	.0228	.02844
Wasco	.0078	.0078	.0078	.0061	.01144
Washington	.0284	.0284	.0284	.0179	.01628
Wheeler	.0801	.0801	.0801	.0278	.08498
Yamhill	.0087	.0087	.0087	.0053	.00447
	.0891	.0891	.0891	.0887	.02847

TABLE XXIII.  
Per cent State tax bears to total tax levied for all purposes.

County	For what year				
	1906	1907	1908	1909	1910
Baker	.07180	.11988	.11611	.12089	.11879
Benton	.16678	.28740	.21061	.19816	.16962
Clackamas	.08577	.14382	.12466	.10881	.11361
Olatheop	.05868	.08026	.09556	.11196	.09887
Columbia	.07327	.09998	.07585	.07146	.11860
Coos	.08244	.11212	.08602	.07831	.07497
Crook	.11324	.12748	.13895	.13061	.11100
Curry	.14286	.14385	.16206	.17727	.17767
Douglas	.12706	.17316	.16784	.12880	.13871
Gilliam	.10447	.21050	.12667	.12279	.22984
Grant	.06491	.08236	.09462	.08963	.11321
Harrison	.16848	.27588	.28528	.22413	.18539
Hood River	.11408	.14928	.18380	.11776	.11767
Jackson	.07307	.10086	.11065	.11613	.18162
Josephine	.08271	.11832	.09213	.06116	.11649
Klamath	.16597	.21485	.16816	.18221	.11584
Lake	.12662	.15972	.15777	.12684	.17071
Lane	.10770	.11769	.11474	.10465	.19510
Lincoln	.16683	.28046	.26707	.16936	.18118
Linn	.08774	.10694	.11657	.08066	.08698
Malheur	.16241	.16247	.20421	.14476	.16900
Marion	.0862	.12284	.14478	.14928	.19876
Morrow	.03898	.11273	.11119	.06844	.12570
Multnomah	.17712	.25151	.28515	.18032	.14798
Polk	.11174	.17667	.16139	.16713	.17494
Sherman	.06901	.08107	.07959	.06995	.01610
Tillamook	.11173	.17817	.16013	.16998	.16919
Umatilla	.07010	.10816	.11587	.11587	.12096
Union	.08740	.08890	.08926	.08499	.11276
Wallowa	.08063	.14283	.15586	.18774	.12584
Wasco	.14577	.21182	.17710	.18686	.18587
Washington	.10448	.17688	.17465	.11869	.12732
Wheeler	.16388	.22434	.21585	.16172	.11992
Yamhill					

TABLE XXXIV.

Statement of the revenue of the State, applicable to the payment of the ordinary expenses of the State government, from the year 1889 to the year 1910, exclusive of the revenue derived from the annual tax levied on the several counties within the State.

From what source derived	1889	1900	1901	To Sept. 30, 1902	To Sept. 30, 1903	To Sept. 30, 1904
Interest on deferred payments of State tax .....	\$ 3,059.47	\$ 3,406.64	\$ 2,392.97	\$ 4,759.46	\$ 1,413.72	\$ 30.88
Tax on foreign insurance companies .....	31,346.68	38,928.96	38,658.67	38,658.67	38,658.67	38,086.19
Transfers from the inheritance tax fund .....						
Fees for keeping deposits of express and foreign insurance companies .....						
Fees of the Department of State .....						
Corporation organization fees .....						
Corporation license fees .....						
Fees for examination of condition of banks .....						
Interest on deposits of State funds .....						
Gross earnings license fees .....						
Supreme Court fees .....						
Keeping Alaska insane .....						
Maintenance of local insane .....						
Maintenance of feeble-minded .....						
Prison labor .....						
Rents and sales of property not required by State institutions .....	2,750.88	4,134.65	6,927.88	816.84	4,417.67	4,466.67
Insurance licenses .....						
Transfers from Insurance fund .....						
Fees for filing notices of appropriation of water, etc. .....						
Fees of the State Engineer .....						
Fees of the Board of Control .....						
Transfers from Swamp Land Fund .....						
Sales of Codes, Session Laws, Supreme Court Reports, etc. .....	1,222.21	3,867.36	2,700.00	2,064.76	3,473.18	3,244.66
Fines for violations of the forestry, game and trespass law .....	50.00	11.50	27.60	185.16	204.92	198.26
Board of United States prisoners .....	1,778.70	1,868.12	945.71	948.56	1,499.71	1,269.13
Board of United States inmates at State Reform school .....						
Unexpended appropriations .....						
Transfers from Oregon Stove Foundry Fund .....						
Transfers from Oregon Portage Railway Fund .....						
Transfer from Military Tax Fund .....						
Transfer from Sewer Fund .....						
Transfer from Oregon State Commission, trans-Mississippi and International Exposition .....						
Sailors boarding-house licenses .....						
Miscellaneous .....						
<b>Totals .....</b>	<b>\$ 19,008.65</b>	<b>\$ 69,890.64</b>	<b>\$ 106,991.05</b>	<b>\$ 72,149.88</b>	<b>\$ 147,149.84</b>	<b>\$ 170,314.07</b>

TABLE XIV—Concluded.

Statement of the revenue of the State, applicable to the payment of the ordinary expenses of the State government, from the year 1899 to the year 1910, exclusive of the revenue derived from the annual tax levied on the several counties within the State.

From what source derived	To Sept. 30, 1905	To Sept. 30, 1906	To Sept. 30, 1907	To Sept. 30, 1908	To Sept. 30, 1909	To Sept. 30, 1910	To Sept. 30, 1911
Interest on deferred payments of State tax	\$ 54,929 49	\$ 55,986 33	\$ 59 56	\$ 68,631 37	\$ 60,069 01	\$ 677 14	\$ 18 50
Tax on foreign insurance companies	23,140 11	16,880 68	13,888 47	30,740 84	61,720 67	61,586 64	
Transfers from the inheritance tax fund							
Fees for keeping deposits of express and foreign insurance companies				66 16	4,029 68	6,041 96	666 64
Fees of the Department of State				58,385 55	60,040 56	70,654 75	78,184 95
Corporation organization fees	16,580 00	24,765 00	6,765 00	122,988 61	127,452 24	138,586 31	
Corporation license fees	84,867 27	114,807 51	104,969 66	1,866 00	2,690 00	3,280 00	
Fees for examination of condition of banks				5,180 30	7,365 06	10,180 79	10,006 65
Interest on deposits of State funds				4,006 84	7,839 46	8,000 47	6,415 65
Gross earnings license fees				5,384 70	4,652 10	5,771 46	7,014 75
Supreme Court fees	4,062 40	5,108 20					
Keeping Alaska insane							
Maintenance of local insane	1,460 99	2,878 68	1,901 88	2,812 58	1,866 34	6,598 01	
Maintenance of feeble-minded						8,800 73	
Prison labor	16 10	12,651 48	16,948 78	16,566 98	16,340 21	8,069 95	
Rents and sales of property not required by State institutions		10,819 18	8,404 67	2,164 63	8,000 99	8,444 44	
Insurance licenses	4,057 44	6,041 97	60 00				
Transfers from Insurance Fund							
Fees for filing notices of appropriation of water, etc.	66 00	286 80	889 66	671 50	671 80	12,846 13	
Fees of the State Engineer						4,886 98	
Transfers from the Board of Control						5,791 85	
Transfers from Swamp Land Fund						1,988 90	
Sales of Codes, Session Laws, Supreme Court Reports, etc.	4,968 88	2,274 06	7,000 00	4,918 68	1,988 90		
Fines for violations of the forestry, game and trespass law	2,171 80	2,222 14	638 96	882 71	100 00	11 88	
Board of United States prisoners	222 14	2,263 45	2,650 20	600 96	757 28	456 87	
Board of United States inmates at State Reform school	1,263 45	1,24 40	455 00	412 10			
Unexpended appropriations						367 22	666 90
Transfers from Oregon Stove Foundry Fund							
Transfers from Oregon Portage Railway Fund							
Transfer from Military Tax Fund							
Transfer from Sewer Fund							
Transfer from Oregon State Commission, trans-Mississippi and International Exposition	180 78	2,918 98	287 61	788 60	2,060 42	600 00	
Sailors boarding-house licenses				888 67		718 68	1,809 48
Miscellaneous							
<b>Totals</b>	<b>\$ 201,368 78</b>	<b>\$ 267,608 20</b>	<b>\$ 268,648 78</b>	<b>\$ 384,528 60</b>	<b>\$ 381,602 98</b>	<b>\$ 388,201 96</b>	

# INDEX

	PAGE
<b>ASSESSMENT OF PROPERTY OF PUBLIC SERVICE CORPORATIONS—</b>	
Abstract of .....	34-61
Classification of companies assessed .....	13
Discussion of .....	10
Number of companies assessed .....	13
Review and equalization of .....	7-8
Total apportioned value of .....	13
Total equalized value of .....	13
<b>ASSESSORS—</b>	
Meetings of .....	9
<b>ATTITUDE OF BOARD OF STATE TAX COMMISSIONERS ON TAX LEGISLATION—</b>	
Discussion of .....	31-32
<b>BOARD OF STATE TAX COMMISSIONERS—</b>	
Abstract of assessment, made by .....	34-61
Attitude on tax legislation .....	31-32
Organization of .....	5
<b>CONSTITUTIONAL AMENDMENTS—</b>	
Adopted at General Election, 1910 .....	21-22
Discussion of .....	22-27
Proposed, General Election, 1910 .....	19
Discussion of .....	20-21
Recommended by the Board of State Tax Commissioners .....	27
<b>CONSTITUTIONAL LIMITATIONS AFFECTING TAXATION—</b>	
Discussion of .....	14
<b>ELECTRIC AND STREET RAILWAY COMPANIES—</b>	
Forest Grove Transportation Company .....	38
Kenton Traction Company .....	38
Marshfield & Suburban Railroad Company .....	38
Northwestern Corporation (Walla Walla Traction Company) .....	38
Oregon Electric Railway Company .....	39
Pacific Power & Light Company .....	39
Portland Railway, Light & Power Company .....	39
Portland, Eugene & Eastern Railway Company .....	39
United Railways Company .....	39
Valley Railway Company .....	39
Walla Walla Traction Company (Northwestern Corporation) .....	38
<b>EQUALIZATION OF COUNTY VALUATIONS AND APPORTIONMENT OF STATE TAXES—</b>	
Co-operation of officers .....	7
Discussion of .....	6-10
Methods employed in .....	6-10
<b>ERRATA</b> .....	136
<b>EXPRESS COMPANIES—</b>	
Northern Express Company .....	41
Pacific Express Company .....	41-42
Wells Fargo and Company .....	40-41
<b>GENERAL PROPERTY TAX—</b>	
Discussion of .....	16-19
Sig. 12	

<b>HEAT, LIGHT, WATER, GAS AND ELECTRIC COMPANIES (INTERSTATE OR INTERCOUNTY)—</b>	
California & Oregon Light, Heat and Power Company.....	60
Eastern Oregon Light and Power Company .....	60
Northwestern Corporation .....	60- 61
Pacific Power and Light Company .....	61
Portland Railway, Light and Power Company .....	61
Rogue River Electric Company .....	61
<b>OIL AND TANK LINE COMPANIES—</b>	
American Fast Freight Line .....	58
Union Oil Company .....	59
Union Tank Line Company .....	58- 59
<b>PERCENTAGES OF TOTAL ASSESSED VALUE OF TAXABLE PROPERTY, REPRE- SENTED BY SPECIFIED CLASSES OF PROPERTY FOR A PERIOD OF YEARS—</b>	
Baker .....	83
Benton .....	84
Clackamas .....	85
Clatsop .....	86
Columbia .....	87
Coos .....	88
Crook .....	89
Curry .....	90
Douglas .....	91
Gilliam .....	92
Grant .....	93
Harney .....	94
Hood River .....	95
Jackson .....	96
Josephine .....	97
Klamath .....	98
Lake .....	99
Lane .....	100
Lincoln .....	101
Linn .....	102
Malheur .....	103
Marion .....	104
Morrow .....	105
Multnomah .....	106
Polk .....	107
Sherman .....	108
Tillamook .....	109
Umatilla .....	110
Union .....	111
Wallowa .....	112
Wasco .....	113
Washington .....	114
Wheeler .....	115
Yamhill .....	116
State .....	117
<b>RAILROAD COMPANIES—</b>	
Astoria & Columbia River Railroad Company .....	34
Beaverton & Willsburg Railroad Company .....	34
California Northeastern Railway Company .....	34
Central Railroad of Oregon .....	34
Coos Bay, Roseburg & Eastern Railroad and Navigation Company.....	34
Corvallis & Alsea River Railroad Company .....	34

<b>RAILROAD COMPANIES—Concluded.</b>	<b>PAGE.</b>
Corvallis & Eastern Railroad Company .....	34
Great Southern Railway Company .....	34
Independence & Monmouth Railway Company .....	35
Klamath Lake Railroad Company .....	35
Mt. Hood Railroad Company .....	35
Northern Pacific Railway Company .....	35
Northwestern Railroad Company .....	35
Oregon & California Railroad Company .....	36
East Side—Main line .....	36
Lebanon branch .....	36
Mohawk branch .....	36
West Side Division .....	36
Woodburn branch .....	36
Yamhill Division .....	36
Oregon & Southeastern Railroad Company .....	36
Oregon & Washington Railroad Company .....	36
Oregon Railroad & Navigation Company .....	35
Condon Branch (Columbia River & Oregon Central Railroad Co.) .....	35
Elgin Branch .....	35
Heppner Branch .....	35
Main line .....	35
Pendleton to Grange City Junction Branch .....	35
Pilot Rock Branch (Umatilla Central Railroad Company) .....	35
Shaniko Branch (Columbia Southern Railway Company) .....	35
Oregon Short Line Railroad Company .....	36
Malheur Branch (Malheur Valley Railway Company) .....	36
Main line .....	36
Pacific & Eastern Railway Company .....	37
Pacific Railway & Navigation Company .....	37
Portland & Southwestern Railroad Company .....	37
Rogue River Valley Railway Company .....	37
Salem, Falls City & Western Railway Company .....	37
Sheridan & Willamina Railroad Company .....	37
Spokane, Portland & Seattle Railway Company .....	37
Sumpter Valley Railway Company .....	37
<b>REFRIGERATOR CAR COMPANIES—</b>	
Armour Car Lines .....	54
Cudahy Refrigerator Line .....	54
Missouri River Despatch .....	55
National Car Line .....	55
Pacific Fruit Express Company .....	55-56
Santa Fe Refrigerator Despatch .....	56
Swift Refrigerator Transportation Company .....	57
Union Meat Company .....	57
<b>SLEEPING CAR COMPANIES—</b>	
The Pullman Company .....	37
<b>STATE AND LOCAL REVENUES—</b>	
Separation of sources of .....	27
Discussion of .....	27-31
Taxation of mortgages or mortgage notes .....	30
Tax on gifts, legacies and inheritances .....	30
Tax on property of public service corporations, collection of .....	28
<b>STATE REVENUE—</b>	
Sources of, exclusive of annual tax .....	127-128
Amount of .....	127-128

<b>STATE TAXES—</b>	
Apportionment of—	<b>PAGE.</b>
For the year 1909 .....	118, 124
For the year 1910 .....	119, 124
For the year 1911 .....	120, 124
Per cent of total tax .....	126
Per cent paid by each county .....	125
<b>SUMMARIES OF ASSESSMENT ROLLS—</b>	
For the year 1908 .....	62-67
For the year 1909 .....	68-73
For the year 1910 .....	74-78
Showing assessment by the Board of State Tax Commissioners for the year 1910 .....	79-81
<b>TAXABLE PROPERTY—</b>	
Total value of .....	122
<b>TAXES LEVIED FOR ALL PURPOSES—</b>	
Amount of .....	123
<b>TAX LEGISLATION—</b>	
Attitude of Board on .....	31-32
<b>TELEGRAPH COMPANIES—</b>	
Postal Telegraph Company .....	43
The Western Union Telegraph Company .....	43
<b>TELEPHONE COMPANIES—</b>	
Amity Mutual Telephone Company .....	44
Antioch Valley Phone Company .....	44
Applegate Valley Telephone Company .....	44
Aumsville Mutual Telephone Company .....	44
Bandon Farmers' & Merchants' Telephone Company .....	44
Battle Creek Telephone Company .....	44
Beaver Creek Mutual Telephone Company (Clackamas County) .....	44
Beaver Creek Mutual Telephone Company (Lincoln County) .....	44
Bear Creek Telephone Company .....	44
Bethel Telephone Company .....	44
Blachly, Deadwood & Alpha Telephone Company .....	44
Blue Mountain Telephone Company .....	44
Bohemia Telephone Company .....	44
Bunting Telephone & Telegraph Company .....	44
Camas Prairie Mutual Telephone Company .....	44
Canyonville Telephone Company .....	45
Catching Inlet Telephone Company .....	45
Central Point Mutual Telephone Company .....	45
Central Point Telephone Company .....	45
Chemawa Mutual Telephone Company .....	45
Chetco Southern Telephone Company .....	45
Citizens' Mutual Telephone Company, Ltd., of Needy, Oregon .....	45
Clatskanie Telephone Company .....	45
Clear Creek Mutual Telephone Company .....	45
Cloverdale Telephone Company .....	45
Coburg Farmers' Telephone Company .....	45
Coast Line Telephone Company .....	45
Columbia Telephone Company .....	45
Condon & Lone Rock Telephone Company .....	45
Consolidated Telephone Company .....	45
Coos Bay Home Telephone Company .....	45

TELEPHONE COMPANIES— <i>Continued.</i>		PAGE
Cornucopia-Robinett Telephone Line .....	45	
Crow Telephone Company .....	45	
Dallas Telephone Company .....	45	
Damascus Telephone Company .....	45	
Deer Creek Valley Telephone Company .....	45	
Dent Telegraph & Telephone Company .....	46	
Drain-Umpqua Telephone Company .....	46	
Drewsey Telephone Company .....	46	
Duncan, K. M. ....	46	
Eagle Rock Telephone Company .....	46	
Eagle Telephone Company .....	46	
East Dallas Telephone Company .....	46	
Eastern Oregon Independent Telephone Company .....	46	
Eugene, Elmira & Florence Telephone Company .....	46	
Evans Telephone Company, C. R. ....	46	
Express Telephone & Telegraph Company .....	46	
Fairview Telephone Association .....	46	
Farmers' & Merchants' Telephone Company (Crook County).....	46	
Farmers' & Merchants' Telephone Company (Lane County).....	46	
Farmers' Mutual Telephone Company (Baker County).....	46	
Farmers' Mutual Telephone Company (Benton County).....	46	
Farmers' Telephone Line No. 2 .....	46	
Favorite Telephone Company .....	46	
Galloway Telephone Company .....	47	
Glendale Telephone Company .....	47	
Glide & Peel Telephone Company .....	47	
Haines Drug Company .....	47	
High Bridge Mutual Telephone Company .....	47	
Hillgard-Starkey Telephone Company .....	47	
Hill Mutual Telephone Company .....	47	
Holdman Telephone Company, The .....	47	
Home Independent Telephone Company of La Grande, Oregon.....	47	
Home Telephone Company of Hood River, Oregon.....	47	
Home Telephone Company of Independence, Oregon.....	47	
Home Telephone Company of Linnton .....	47	
Home Telephone Company of Portland, Oregon.....	47	
Hughes Independent Telephone Company .....	47	
Hugo Rural Telephone Company .....	47	
Independent Telephone Company of Pilot Rock .....	47	
Interstate Telephone Company .....	47	
Interurban Telephone Company .....	47	
Kenwill Telephone Company .....	47	
Klet Mutual Telephone Company .....	47	
Klamath Telephone & Telegraph Company .....	47	
Lake County Telephone & Telegraph Company .....	47	
Langell Valley Telephone Company .....	48	
Lents Home Telephone Company .....	48	
Llewellyn Telephone Company, The .....	48	
Liberty Telephone Line .....	48	
Lobster Mutual Telephone Company .....	48	
Long Creek & Ritter Telephone Company .....	48	
Lost Valley Telephone Company .....	48	
Lucklamute Rural Telephone Company .....	48	
Malheur & Baker County Telephone Company .....	48	
Malheur Telephone Company .....	48	
McKay Independent Telephone Company .....	48	
McMinnville Local & Long Distance Telephone Company.....	48	
Medford-Butte Falls Telephone Company .....	48	
Merrill Telephone & Telegraph Company .....	48	

TELEPHONE COMPANIES—Continued.	PAGE
Merrill Telephone Company, W. K. ....	48
Midway Telephone & Telegraph Company, The .....	49
Milton Rural Telephone Company, The .....	49
Milwaukee Telephone Company .....	49
Mosier Valley Telephone Company .....	49
Moss Telephone Company .....	49
Multnomah & Clackamas County Mutual Telephone Co. ....	49
Mutual Independent Telephone Company .....	49
Nehalem Mutual Telephone Company .....	49
Nehalem Telephone & Telegraph Company .....	49
Newberg Telephone Company .....	49
New Pine Creek Telephone & Telegraph Company .....	49
North Coos River Telephone Company .....	49
Northwestern Long Distance Telephone Company .....	49
Oakdale Telephone Company .....	49
Oak Grove Telephone Company .....	49
Oregon Industrial Company .....	49
Otis Telephone Company .....	49
Pacific Telephone & Telegraph Company .....	50
Panhandle Co-Operative Telephone Company .....	50
Parkersburg Telephone Company .....	50
Pilot Butte Telephone Company .....	50
Phoenix Rural Telephone Company .....	50
Pioneer Mutual Telephone Company .....	50
Pioneer Telegraph & Telephone Company .....	51
Pioneer Telephone Company .....	50
Poe Valley & Klamath Falls Telephone Company .....	51
Polk County Telephone Company .....	51
Poplar Farm Telephone Company .....	51
Pugh, C. J., Telephone Company .....	51
Rainier Independent Telephone Company .....	51
Red Bluff Telephone Company .....	51
Rickreall & Dixie Telephone Company .....	51
Riverdale Telephone Company .....	51
Rocky Mountain Bell Telephone Company .....	51
Rogue River Telephone Association .....	51
Rye Grass Telephone Company .....	51
Rye Valley Telephone Co-Partnership .....	51
Salt Creek & Mill Creek Telephone Company .....	51
Salt Creek Telephone Company .....	51
Scholls Telephone Company .....	51
Seaside Light & Water Company .....	51
Seufert & Condon Telephone Company .....	51
Sheridan Mutual Telephone Company .....	51
Sherwood Mutual Telephone Company .....	51
Smithfield & Dallas Telephone Company .....	51
Smock & Daily Telephone Company .....	52
Snow Mountain Independent Telephone Company .....	52
South Coos River Telephone Company .....	52
Southern Curry Telephone Company .....	52
Southern Telephone Company .....	52
Spray Telephone Company .....	52
Spring Valley Telephone Company .....	52
Sublimity Telephone Company .....	52
Sunnyside Mutual Telephone Company .....	52
Sweet Home, Foster & Cascade Telephone Company .....	52
The Tigardville Telephone Company .....	52
Tillamook County Mutual Telephone Company .....	52
Turner Telephone Company .....	52

<b>TELEPHONE COMPANIES—<i>Concluded.</i></b>	<b>PAGE</b>
Umpqua Development Company .....	52
Union Telephone & Telegraph Company, The.....	52
United Telephone Company .....	53
Vale & Ironside Telephone Company .....	53
Valley Coast Telephone Company .....	53
Valley Telephone Company .....	53
Van Telephone Company .....	53
V. & W. Telephone Company .....	53
Waldo Hills Telephone Company .....	53
Waldport Mutual Telephone Company .....	53
Wasco Southern Telephone Company .....	53
Washington County Telephone Company .....	53
Westfall Valley Telephone Company .....	53
Wilderville Grange Rural Telephone Company .....	53
Wild Horse Telephone Company .....	53
Willow Creek & Cow Valley Telephone Company .....	53
Yachats Mutual Telephone Company .....	53
Yamhill County Mutual Telephone Company .....	53
Yaquina Bay Mutual Telephone & Improvement Company.....	53
<b>UNION STATION AND DEPOT COMPANIES—</b>	
Northern Pacific Terminal Company of Oregon, The.....	38

**ERRATA**

---

Page 39, line seventeenth from the bottom, last item should read  
" \$9,053,794.00," for " \$350,505.00."

Page 40, line twelfth from the bottom, last item, should read, " \$16,199.00."  
Page 41, line twenty-second from the bottom, gives the totals for the  
entire assessment of Wells Fargo & Company.

UNIVERSITY OF MICHIGAN



3 9015 06710 2544

